

Article - Tax - General

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§11-223.

The sales and use tax does not apply to a sale of:

- (1) a bus to a person who uses the bus only:
 - (i) in the operation of the transportation system of a political subdivision of the State; and
 - (ii) for public transportation on regular schedules and between fixed termini, as defined in Title 11 of the Transportation Article; or
- (2) a transportation service.

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