Article - Tax - General

[Previous][Next]

§11–218.

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

(1) a clam or oyster rake, crab bait, crab or eel pot, or fish net;

(2) a dredge, handscrape, or hand or patent tong; or

(3) fuel or a repair part for a commercial fishing vessel or for a vessel otherwise used for commercial purposes.

[Previous][Next]