Article - Tax - General

[Previous][Next]

§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.

[Previous][Next]