

specified in paragraph (e) above shall apply.]

(1) ON EACH SALE WHERE THE PRICE IS 20 CENTS, THE TAX IS 1 CENT:

(2) ON EACH SALE WHERE THE PRICE IS FROM 21 CENTS TO 40 CENTS, BOTH INCLUSIVE, 2 CENTS;

(3) ON EACH SALE WHERE THE PRICE IS FROM 41 CENTS TO 60 CENTS, BOTH INCLUSIVE, 3 CENTS;

(4) ON EACH SALE WHERE THE PRICE IS FROM 61 CENTS TO 80 CENTS, BOTH INCLUSIVE, 4 CENTS;

(5) ON EACH SALE WHERE THE PRICE IS FROM 81 CENTS TO \$1, BOTH INCLUSIVE, 5 CENTS;

(6) ON EACH SALE WHERE THE PRICE EXCEEDS \$1, 5 CENTS ON EACH EVEN DOLLAR PLUS 1 CENT FOR EACH 20 CENTS OR FRACTION THEREOF IN EXCESS OF THE EVEN DOLLARS.

(B) THE RATES SET FORTH IN PARAGRAPHS (1) THROUGH (5) OF SUBSECTION (A) DO NOT APPLY TO SALES FOR HUMAN CONSUMPTION OF ANY MEALS, FOOD, OR DRINK (OTHER THAN ALCOHOLIC BEVERAGES) AS DEFINED IN § 324(F) (1). ON SUCH SALES WHERE THE PRICE IS \$1, THE TAX IS 5 CENTS, AND ON SUCH SALES WHERE THE PRICE EXCEEDS \$1, THE TAX RATE IN PARAGRAPH (6) OF SUBSECTION (A) SHALL APPLY.

(C) The tax shall be due and payable at the rates set forth [herein] IN THIS SECTION on all sales of taxable property or services delivered to the purchaser on or after June 1, [1961.] 1977.

(D) Notwithstanding [anything to the contrary hereinabove in this section,] THE PROVISIONS OF SUBSECTIONS (A) AND (B) OF THIS SECTION, the rate of tax shall be as follows on the purchase of farm vehicles and all farm equipment to be used to prepare the soil, plant seeds, service growing crops and harvest crops, including (1) portable elevators and conveyors used to load harvested crops into storage facilities on the farm, and (2) also including but not limited to power spraying equipment, irrigation equipment and portable grain and hay dryers, and (3) also but not limited to milking machines:

(1) On each sale where the price is from fifty-one cents (51¢) to one dollar (\$1.00), two cents (2¢);

(2) On each fifty cents (50¢) of price or fraction thereof in excess of one dollar (\$1.00), one cent (1¢).

[(g)] (E) Notwithstanding [anything to the contrary contained in] THE PROVISIONS OF SUBSECTIONS (A), (B), (C), OR (D) OF this section the rate of tax on manufacturing machinery and equipment as defined in § 324(s) when sold to manufacturers shall be as follows: