

formerly modified "disposable medical supplies" and possibly, "medicines", and the former limitation of medicines to those "compounded, processed or blended by a druggist offering the same for sale at retail" and those "as this term is defined by regulations of the Comptroller" are deleted as surplusage.

In subsection (b)(1) of this section, the defined term "person" is substituted for the former reference to "jobbers, distributors, wholesalers, manufacturers, or other suppliers of hemodialysis drugs and devices", to conform to the referenced HO § 12-603. Similarly, the reference to a "hemodialysis patient" is substituted for the former reference to "patients" needing home treatment "by kidney machine because of the permanent loss of the function of their kidneys". This substitution also reflects that devices other than "kidney machine[s]" are used in hemodialysis.

In subsection (b)(3) of this section, the phrase "for use by" is added for clarity.

In the introductory language of subsection (b)(4) of this section, the former word "deaf" is deleted as included in the reference to "hearing-impaired individuals".

In subsection (b)(12) of this section, the former phrase "for invalids" is deleted as surplusage.

Defined terms: "Comptroller" § 1-101  
 "Person" §§ 1-101 and 11-101  
 "Sale" § 11-101 "Sales and use tax" § 1-101  
 "Tangible personal property" § 11-101  
 "Use" § 11-101

#### 11-212. MINING PURPOSE.

THE SALES AND USE TAX DOES NOT APPLY TO A SALE OF:

(1) FABRICATION, PROCESSING, OR SERVICE, BY A SAWMILL, OF WOOD PRODUCTS FOR MINE USE IN WHICH THE MINER RETAINS TITLE; OR

(2) DIESEL FUEL FOR USE IN RECLAMATION OF LAND THAT HAS BEEN MINED FOR COAL BY STRIP OR OPEN-PIT MINING.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 326(d-1) and, as it related to a mine, (r) and, as it extended exemptions under the former retail sales tax to the former use tax, § 375(b).

In item (1) of this section, the former words "timber" and "lumber" are deleted as included in the words "wood products".