

1947, be and the same are hereby repealed and re-enacted, with amendments, to read as follows:

308.

(h) "Retail sale" and "Sale at retail" means all sales in any quantity or quantities of tangible personal property whether within or without this State to any person for the purpose of use, storage or consumption within this State. For the purposes of the tax imposed by this sub-title, the term "sale at retail" shall include but shall not be limited to the following:

(1) Any production, fabrication or printing of tangible personal property on special order for a consideration.

(2) The sale of building materials to contractors, builders or landowners for use or resale in the form of real estate.

(3) The sale of natural or artificial gas, oil, coal, electricity, or steam, when made to any purchaser for purposes other than resale or for use in manufacturing, assembling, processing or refining.

IMPOSITION OF TAX

309.

(a) On each sale where the price is from fourteen cents (14¢) to fifty cents (50¢), both inclusive, one cent (1¢);

SEC. 2. *And be it further enacted*, That this Act is hereby declared to be an emergency measure and necessary for the immediate preservation of the public health and safety and having been passed by a yea and nay vote, supported by three-fifths of all of the members elected to each of the two Houses of the General Assembly of Maryland, the same shall take effect from the date of its passage.

Approved November 10, 1947.

CHAPTER 4.

(Senate Bill 5)

AN ACT making an emergency appropriation to the Board of Public Works to be used by said Board to supplement the appropriation in the budget for the fiscal years ending June 30, 1948 and June 30, 1949 to the Comptroller of the Treasury for the expenses of administration of the Retail Sales Tax Act, where it is found that the regular