

purpose of the purchaser is to resell the property so transferred in the form in which the same is, or is to be received by him, or to use or incorporate the property so transferred, as a material or part, of other tangible personal property to be produced for sale by manufacturing, assembling, processing or refining. For the purpose of the tax imposed by this sub-title, the term "sale at retail" shall include but shall not be limited to the following:

(1) The sale for consumption of any meals, food or drink or other tangible personal property for a consideration, at any restaurant, hotel, drug store, club, resort, or other place at which meals, food, drink or other tangible personal property are sold.

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

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

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

(5) The sale or charges for any room or rooms, lodgings, or accommodations furnished by any hotel, inn, tourist camp, tourist cabin or any other place in which rooms, lodgings or accommodations are regularly furnished to the public for a consideration.

SEC. 2. *And be it further enacted*, That Section 260 of Article 81 of the Annotated Code of Maryland (1939 Edition), title "Revenue and Taxes", sub-title "Retail Sales Tax Act", heading "Imposition of Tax", as said section was enacted by Chapter 281 of the Acts of 1947, be and the same is hereby repealed, and that a new section be and it is hereby enacted in lieu thereof, said new section to be known as Section 260, to follow immediately after Section 259 of said Article, and to read as follows:

260. For the privilege of selling certain tangible personal property at retail as defined above and for the privilege of dispensing certain selected services defined as sales at retail by Section 259 (f) of this sub-title, a vendor shall collect from the purchaser a tax at the rate specified in this section on the price of each separate retail sale made in this State on or after the date of this Act. The tax imposed by this section shall be paid by the purchaser and shall be computed subject to the terms and conditions of Section 269 of this sub-title, as follows: