builder, or property owner. This term shall not include the following:

(1) The sale of tangible personal property by any vendor in the regular course of business.

(2) The incorporation of tangible personal property as a material or part of other tangible personal property to be produced for sale by manufacturing, assembling, processing or refining.

(e) "Storage" means any keeping or the retention of possession in this State for any purpose of tangible personal property purchased either within or without this State by a purchaser from a vendor. This term shall not include the following:

(1) The keeping or the retention of possession in this State of tangible personal property for the purpose of sale in the regular course of business.

(2) The keeping or the retention of possession in this State of tangible personal property for the purpose of incorporating said property as a material or part of other tangible personal property to be produced for sale by manufacturing, assembling, processing or refining.

(f) "Purchase" means the acquisition for a price by any person of tangible personal property for use, storage and consumption within this State. A transaction shall be deemed to be a purchase if the acquisition of tangible personal property was effected by:

(1) The transfer, either conditionally or absolutely, of title or possession or both of the tangible personal property.

(2) The transfer or grant of a license to use, store or consume the tangible personal property.

(g) "Price" means the aggregate value in money of any thing or things paid or delivered, or promised to be paid or delivered by a purchaser to a vendor in the consummation and complete performance of a retail sale without any deduction therefrom on account of the cost of the property sold, cost of materials used, labor or service cost, or any other expense whatsoever. "Price" shall be deemed to be the amount received exclusive of the tax hereby imposed provided the vendor shall establish to the satisfaction of the Comptroller that the tax was added to the price. "Price" shall not include the following: