

(1) The consideration received for labor or services used in installing, applying, remodeling or repairing the property sold if the consideration for such services is separately stated from the consideration received for the tangible personal property in the retail sale.

(2) The consideration received for professional services rendered in connection with the sale of any tangible personal property if the consideration for such services is separately stated from the consideration received for the tangible personal property transferred in the retail sale.

(3) The amount paid by any purchaser as, or in the nature of interest or finance charges on account of credit extended in connection with the sale of any tangible personal property if the interest or finance charges are separately stated from the consideration received for the tangible personal property transferred in the retail sale.

(4) The amount paid by any purchaser on account of any bona fide freight, delivery and other transportation charges in connection with any sale of tangible personal property if said freight, delivery or other transportation charges are stated or shown as a separate item from the price of the tangible personal property transferred in the retail sale.

(h) "Retail sale" and "Sale at retail" mean all sales of tangible 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, electricity, or steam, when made to any purchaser for purposes other than resale or for use in manufacturing, assembling, processing or refining.

(i) "Tangible personal property" means corporal personal property of any nature.

(j) "Business" means any activity engaged in by any person or caused to be engaged in by him with the object of gain, benefit or advantage, either direct or indirect.