

exchange or barter, and may be payable immediately, in the future, or by installments.

(e) "Tangible personal property" means corporeal personal property of any nature.

(f) "Retail sale" and "sale at retail" mean all sales of tangible personal property to any person for any purposes other than those in which the 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 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) The sale for consumption on the premises 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 served to the public.

(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, 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 consideration.

(h) "Food" means cereals and cereal products; milk and milk products including ice cream; meat and meat products; fish and fish products; eggs and egg products; vegetables and vegetable products; fruits, fruit products and fruit juices; condiments; sugar and sugar products, other than candy and confectionery; coffee and coffee substitutes; tea; cocoa and cocoa products, other than candy and confectionery. "Food" shall not include spiritous or malt liquors; beer, soft drinks; and sodas and bev-