

ascribed to them by this Section, except where the context clearly indicates a different meaning:

(a) "Person" means any individual, firm, partnership, association, corporation, trustee, receiver, fiduciary or any other group or combination acting as a unit, and the plural as well as the singular number.

(b) The word "business" includes all activities or acts engaged in or caused to be engaged in by any person with the object of gain, profit, benefit or advantage, either direct or indirect, through the sale of goods, wares, merchandise or other tangible personal property to the ultimate consumer, user, customer or patron.

(c) The word "sale" means any transfer of the ownership or title of tangible personal property to the consumer for use and not for purposes of resale for a monetary consideration. Transactions whereby title to property is ultimately to pass and whether such transactions are called leases, sales or by any other name, and whether the possession is delivered to the purchaser or is retained by the vendor, shall be deemed "sales."

(d) The word "vendor" means any person who engages in the business of selling at retail tangible personal property subject to the tax imposed by this Act, whether such person is a manufacturer, producer, wholesaler, jobber or retailer.

(e) The word "price" means the price to the ultimate consumer or user without any deductions on account of the cost of the property sold, the cost of materials used, losses or any other expense whatsoever. In the case of sales in which the consideration is paid or to be paid partly in money and partly in other tangible personal property, the price shall be only that part paid and to be paid in money.

(f) The word "Comptroller" means the Comptroller of the State of Maryland.

(g) The word "consumer" means the purchaser at final sale or the user of any tangible personal property subject to the tax imposed by this Act.

(h) The words "tangible personal property" shall not include gas, (artificial or natural) electricity, water or steam.

72-B. For the privilege of engaging in the business of selling tangible personal property at retail, there is hereby imposed upon every person engaging in such business a license fee or tax, in addition to all other fees or taxes imposed by law, at the rate of one per centum of the gross