

dor. Such consideration may be either in the form of a price in money, rights or property or by exchange or barter, and may be payable immediately, in the future, or by installments. Nothing in this subsection shall apply to the renting of textiles, the essential part of which includes the recurring service of laundering or cleaning thereof, nor the renting of machines and equipment used exclusively for agricultural purposes.

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

(f) "Retail sale" and "sale at retail" shall mean the sale in any quantity or quantities of any tangible personal property or service taxable under the terms of this subtitle. Said term shall mean all sales of tangible personal property to any person for any purpose 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, [or] 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 alcoholic beverages as hereinafter defined, or other tangible personal property at any restaurant, hotel, drug store, club, resort, or other place at which means 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 tangible personal property 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 to transient guests.

(6) Sales of tangible personal property and/or services to any person who will use the same as facilities, tools, tooling, machinery or equipment (including, but not limited to dies, molds, and patterns) even though such person intends to transfer and/or does transfer title to such property or service either before or after such person uses the facilities, tools, tooling, machinery, or equipment.

If the user of facilities, tools, tooling, machinery or equipment (including, but not limited to, dies, molds and patterns) is under obligation by the terms of a written contract, at the time he purchases the facilities, tools, tooling, machinery or equipment (including, but not limited to, dies, molds and patterns) to transfer title to the same, at a price equal to or greater than his purchase price, to the person for whom he manufactures goods or performs work, such transfer shall not give rise to a second tax.

(g) "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