

SEC. 2. *And be it further enacted*, That Sections 372, 373, 375, 378, 385, 387 and 393 of Article 81 of the Annotated Code of Maryland (1957 Edition), title "Revenue and Taxes", subtitle "Maryland Use Tax", be and they are hereby repealed and re-enacted, with amendments, to read as follows:

372. Definitions.

As used in this subtitle, the following terms shall mean or include:

(a) "Person" means an individual, partnership, society, club, association, joint stock company, corporation, estate, receiver, trustee, assignee, referee, or any other person acting in a fiduciary or representative capacity, whether appointed by a court or otherwise, and any other group or combination of individuals acting as a unit.

(b) "Vendor" means every person making sales in this State or elsewhere of tangible personal property or services subject to the tax imposed by this subtitle [, for use, storage or consumption within this State]. When in the opinion of the Comptroller it is necessary for the efficient administration of this subtitle to regard any salesman, representative, peddler or canvasser as the agent of the dealer, distributor, supervisor or employer under whom he operates or from whom he obtains the tangible personal property sold by him, the Comptroller may, in his discretion, treat and regard such agent as the vendor jointly responsible with his principal, employer or supervisor for the collection and payment of the tax imposed by this subtitle.

(c) "Purchaser" means any person to whom a taxable service has been rendered or who shall have purchased tangible personal property which is used, stored or consumed in this State upon which a tax is imposed under Section 373 of this subtitle.

(d) "Use" means the exercise by any person within this State of any right or power over tangible personal property purchased either within or without this State and includes but is not limited to the receipt, storage, keeping or retention for any length of time of any building materials by any contractor, builder, or property owner. This term shall also include but not be limited to use of facilities, tools, tooling, machinery or equipment (including, but not limited to dies, molds and patterns) by a purchaser thereof even though he transfers title to another either before or after use by him and without regard to whether title is transferred to the other within or without this State. 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: