

[(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, coal, 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 corporeal personal property of any nature [.] and shall include but not be limited to:

(1) *Any production, fabrication or printing of tangible personal property on special order for a consideration.*

(2) *The sale of tangible personal property to contractors, builders or landowners for use or resale in the form of real estate.*

(3) *The sale of natural or artificial gas, oil, coal, electricity, or steam, when made to any purchaser for purposes other than resale or for use in manufacturing, assembling, processing or refining.*

369. An excise tax is hereby levied and imposed on the use, storage or consumption in this State of tangible personal property and certain services purchased from a vendor within or without this State on or after the effective date of this Act. [for use, storage or consumption within this State.] The tax imposed by this section shall be paid by the purchaser and shall be computed as follows:

375. The vendor and the officers [any other officer] of any corporate vendor required or permitted to collect the tax imposed by this sub-title shall be personally liable for the tax collected, and such vendor shall have the same right in respect to collecting the tax from the purchaser, or in respect to non-payment of the tax by the purchaser, as if the tax were a part of the purchase price of the property and payable at the time of the sale. Any vendor who fails to collect the tax and any officer of a corporate vendor which fails to collect the tax pursuant to this sub-title and the regulations prescribed hereunder shall, in addition to all other penalties, be personally liable to the State for the amount uncollected.

378. Any person who uses, stores or consumes tangible personal property or services subject to tax under the provisions of this sub-title upon which the tax herein imposed has not been paid either to the Comptroller or to the vendor making the sale thereof, shall be liable for the tax. It shall be the duty of such person to file a return with the Comptroller and to pay the tax imposed by Section 369 of this sub-title. The return to be filed as specified in this section shall be as prescribed in Section 382 of this sub-title. *If any corporation fails to pay the tax as hereby required, then in addition to the liability of the corporation, any officer of the corporation shall be personally liable for the tax.*

SEC. 4. *And be it further enacted,* That sub-section 370(f) of Article 81 of the Annotated Code of Maryland (1951 Edition), title "Revenue and Taxes", sub-title "Maryland Use Tax", be and the same is hereby repealed.

SEC. 5. *And be it further enacted,* That this Act is to take effect ~~July~~ JUNE 1, 1955.

Approved April 11, 1955.