

retention for [an] 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.

SEC. 3. *And be it further enacted,* That no person shall be subject to criminal prosecution or criminal penalties because of any violation of the provisions of these sections which occurred prior to the passage of this Act., **THAT FOR THE PURPOSE OF DETERMINING INTEREST AND CIVIL PENALTIES THE DUE DATE OF THE TAXES IMPOSED BY THIS ACT SHALL BE SIXTY (60) DAYS AFTER THE EFFECTIVE DATE HEREOF, AND THAT NOTHING CONTAINED IN THIS ACT SHALL RENDER TAXABLE ANY SALE OR USE OF TANGIBLE PERSONAL PROPERTY THAT WOULD HAVE BEEN EXEMPT FROM TAXATION UNDER ANY EXEMPTION WHICH WAS EFFECTIVE DURING ANY PORTION OR ALL OF THE PERIOD JULY 1, 1947, TO THE EFFECTIVE DATE HEREOF. NOTHING CONTAINED IN THIS ACT SHALL RENDER TAXABLE ANY SALE OR USE OF TANGIBLE PERSONAL PROPERTY THAT IS OR WAS EXEMPT FROM TAXATION UNDER ANY EXEMPTION SET FORTH BY THE EXPRESSED TERMS OF SECTIONS 322 OR 370 OF ARTICLE 81 OF THE ANNOTATED CODE OF MARYLAND (1951 EDITION AND 1956 SUPPLEMENT).**

SEC. 4. *And be it further enacted,* That if any one or more sections, clauses, sentences, words or parts of this Act shall for any reason be questioned in any court, and shall be adjudged unconstitutional or invalid, such judgment shall not affect, impair or invalidate the remaining provisions hereof but shall be confined in its operation to the specific provisions so held unconstitutional or invalid, and the inapplicability or invalidity of any section, clause or provision of this Act in any one or more instances shall not be taken to affect or prejudice in any way its applicability or validity in any other instance.

SEC. 5. *And be it further enacted,* That this Act is hereby declared to be an emergency measure and necessary for the immediate preservation of the public health and safety and having been passed by a yea and nay vote, supported by three-fifths of all the members elected to each of the two Houses of the General Assembly of Maryland, the same shall take effect from the date of its passage.

Approved January 28, 1957.