

324 (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 sub-title. 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, of other tangible personal property to be produced for sale by manufacturing, assembling, processing or refining. [ , which shall include within the property hereby excluded as a "sale at retail" all baskets, crates, hampers and boxes, used in gathering, harvesting and transporting products of the farm, dairy, grove, or garden to the market place or any other place for the sale and delivery to the purchaser thereof. ] 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 of alcoholic beverages regardless of the place of consumption; and the sale of any meals, food or drink for human consumption on the premises where sold. For the purposes of this section the word "premises" shall include, among *other* [others] places, parking lots connected with the place where the food is 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.

SEC. 3. *And be it further enacted*, That this Act shall take effect July 1, 1962.

Approved March 23, 1962.