

purchaser to a vendor in the consummation and complete performance of a retail sale without any deduction therefrom on account of the cost of the property sold, cost of materials used, labor or service cost, or any other expense whatsoever. [“Price” shall be deemed to be the amount received exclusive of the tax hereby imposed provided the vendor shall establish to the satisfaction of the Comptroller that the tax was added to the price.] “Price” shall not include the following:

(1) The consideration received for labor or services used in installing [.] or applying [, remodeling or repairing] the property sold if the consideration for such services is separately stated from the consideration received for the tangible personal property in the retail sale.

(2) The consideration received for professional services rendered in connection with the sale of any tangible personal property if the consideration for such services is separately stated from the consideration received for the tangible personal property transferred in the retail sale.

(3) The amount paid by any purchaser as, or in the nature of interest or finance charges on account of credit extended in connection with the sale of any tangible personal property if the interest or finance charges are separately stated from the consideration received for the tangible personal property transferred in the retail sale.

(4) The amount paid by any purchaser on account of any bona fide freight, delivery and other transportation charges in connection with any sale of tangible personal property if said freight, delivery or other transportation charges are stated or shown as a separate item from the price of the tangible personal property transferred in the retail sale.

SEC. 2. *And be it further enacted, That this Act shall take effect June 1, 1965.*

Approved May 4, 1965.

CHAPTER 799

(House Bill 425)

AN ACT to repeal Section 191 (g) of Article 56 of the Annotated Code of Maryland (1957 Edition), title “Licenses,” subtitle “Dog Licenses in the Counties,” and to enact new Section 191 (g) in lieu thereof, to stand in the place of the section repealed, and to repeal and re-enact, with amendments, Sections 194 (e), (f), and (i) of said Article, title and subtitle of said edition of the Code, and to add new Section 194 (j) thereto, to follow immediately after Section 194 (i) thereof, to provide that fees for dog and kennel licenses in Charles County be set by the County Commissioners, to grant to the County Commissioners powers to prescribe rules and regulations for the licensing or control of domestic animals and wild animals kept in captivity in Charles County, to authorize the appointment of wardens to enforce the rules and regulations so