

section the word "premises" shall include, among other 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.

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(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 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 destruction of tangible personal property in the manufacturing, assembling, processing or refining of other tangible PERSONAL property to be produced for sale within the meaning of Section 324(f) of this Article.*

**[2]** (3) The incorporation of tangible personal property as a material or part of other tangible 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 pur-