

ERTY TAXES HEREIN PROVIDED IS IN EXCESS OF THE MARYLAND INCOME TAX LIABILITY, SUCH EXCESS SHALL BE REFUNDED TO THE TAXPAYER.

IN SUBSTANTIATION OF THIS CREDIT THE TAXPAYER IS REQUIRED TO SUBMIT WITH THE INCOME TAX RETURN A RECEIPT OR OTHER EVIDENCE OF PAYMENT OF THE PERSONAL PROPERTY TAX ISSUED BY THE COLLECTING AUTHORITY.

WHENEVER THE STATE PERSONAL PROPERTY TAX IS CLAIMED AS A CREDIT AGAINST THE INCOME TAX, AN APPROPRIATE MODIFICATION MUST BE MADE, INCREASING THE TAXABLE INCOME BASE TO THE EXTENT OF THE STATE PERSONAL PROPERTY TAX PAID.

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(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 subtitle. 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 (i) to resell the property so transferred in the form in which the same is, or is to be received by him, (ii) to destroy the property so transferred in the manufacturing, assembling, processing or refining of other tangible personal property to be produced for sale OR IN THE GENERATION OF ELECTRICITY, or (iii) 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. Tangible personal property shall be considered to be destroyed in manufacturing, processing, assembling ~~or~~, refining OR IN THE GENERATION OF ELECTRICITY if it is changed in nature by reason of its use in a relatively short period of time, as the nature of coal is changed by burning, as refractories which come in direct contact with molten metals are changed by heat and abrasion, as grinding wheels are reduced to dust, as acids are changed by contamination, and so forth. Property which is broken or mutilated shall not be considered to be destroyed. Tangible personal property shall not be considered to be destroyed in such operations if its value as property is ordinarily dissipated through the gradual wear or tear incident to its use. Machinery and small tools shall not be considered to be destroyed in such operations. The terms "manufacturing," "assembling," "processing," and "refining" shall not include (A) maintaining, servicing, or repairing; (B) testing finished products; or (C) [research and development; or (D)] providing for the comfort or health of employees. For the purpose of the tax imposed by this subtitle, 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 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.