

SO IMPOSED, SHALL BE IN INCREMENTS OF FIVE (5) PERCENT.

FOR THE PURPOSE OF THIS SUBSECTION, "RESIDENT OF ANY COUNTY OR BALTIMORE CITY" MEANS AN INDIVIDUAL RESIDENT OF MARYLAND AS DEFINED BY SECTION 279 (I) OF THIS ARTICLE WHO IS DOMICILED IN OR MAINTAINED HIS PRINCIPAL RESIDENCE OR PLACE OF ABODE IN BALTIMORE CITY OR ANY COUNTY OF THIS STATE AS OF THE LAST DAY OF A PARTICULAR TAXABLE PERIOD. IN THE CASE OF A FIDUCIARY—"RESIDENT OF ANY COUNTY OR BALTIMORE CITY" INCLUDES A TRUSTEE HAVING A SITUS IN BALTIMORE CITY OR ANY COUNTY OF THIS STATE FROM WHICH THE FIDUCIARY ESTATE IS PRINCIPALLY ADMINISTERED, MANAGED, OR DIRECTED.

SEC. 2. *And be it further enacted,* That this Act shall take effect July 1, 1969.

Approved May 2, 1969.

CHAPTER 423
(Senate Bill 225)

AN ACT to repeal and re-enact, with amendments, Section 324 (f) (4) of Article 81 of the Annotated Code of Maryland (1965 Replacement Volume and 1968 Supplement), title "Revenue and Taxes," subtitle "Retail Sales Tax Act," to include ~~the nonsalvageable portion of~~ nuclear fuel assemblies among the fuels covered by this subsection, thus exempting them from sales tax when used in manufacturing, assembling, processing ~~or refining~~, REFINING, OR IN THE GENERATION OF ELECTRICITY.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 324 (f) (4) of Article 81 of the Annotated Code of Maryland (1965 Replacement Volume and 1968 Supplement), title "Revenue and Taxes," subtitle "Retail Sales Tax Act," be and it is hereby repealed and re-enacted, with amendments, to read as follows:

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 subtitle. Said terms 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 (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, pro-~~