

of said Code, title "Revenue and Taxes," subtitle "Maryland Use Tax," subheading "In General," be and it is hereby repealed and re-enacted, with amendments, all to read as follows:

324.

(d) "Sale" and "selling" mean any transaction whereby title or possession, or both, of tangible personal property is or is to be transferred by any means whatsoever for a consideration including rental, lease or license to use, or royalty, by a vendor to a purchaser, or any transaction whereby services subject to tax under Section 325 of this subtitle are rendered for consideration to any purchaser by any vendor. Such consideration may be either in the form of a price in money, rights or property or by exchange or barter, and may be payable immediately, in the future, or by installments. ~~IT SHALL ALSO INCLUDE ANY TRANSACTION SUBJECT TO TAX UNDER SECTIONS 402-411 OF THIS ARTICLE RELATING TO ADMISSIONS AND AMUSEMENTS.~~ Nothing in this subsection shall apply to [the renting of textiles, the essential part of which includes the recurring service of laundering or cleaning thereof, nor] the renting of machines and equipment used exclusively for agricultural purposes.

(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, OR 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, 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