

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) 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.

(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, REFINING OR IN THE GENERATION OF ELECTRICITY.

(5) THE SALE OR CHARGES FOR ANY ROOM, OR ROOMS, LODGING, 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.