

~~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:~~

~~(4) The sale of natural or artificial gas, oil, electricity, coal, nuclear fuel assemblies, 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. HOWEVER, THESE TERMS, AS USED IN THIS PARAGRAPH, DO NOT INCLUDE THE AMOUNTS OF A SALES OR SERVICE TAX IMPOSED BY A COUNTY OR THE CITY OF BALTIMORE; AND THE TERM "ELECTRICITY" DOES NOT INCLUDE THE ADDITIONAL ENVIRONMENTAL SURCHARGE PER KILOWATT HOUR OF ELECTRIC ENERGY WHICH IS TO BE PAID BY ANY ELECTRIC COMPANY, AND WHICH MAY BE ADDED TO CUSTOMERS' BILLS, PURSUANT TO §3-302(A) OF THE NATURAL RESOURCES ARTICLE.~~

(i) "Price" means the aggregate value in money of any thing or things paid or delivered, or promised to be paid or delivered by a purchaser to a vendor in the consummation and complete performance of a retail sale without any deduction therefrom on account of the cost of the property sold, cost of materials used, labor or service cost, or any other expense whatsoever. "Price" shall not include the following:

(5) THE AMOUNT OF A SALES OR SERVICE TAX IMPOSED BY A COUNTY OR BALTIMORE CITY ON THE SALE OF NATURAL OR ARTIFICIAL GAS, OIL, ELECTRICITY, COAL, NUCLEAR FUEL ASSEMBLIES, OR STEAM.

(6) THE AMOUNT OF ADDITIONAL ENVIRONMENTAL SURCHARGE PER KILOWATT HOUR OF ELECTRIC ENERGY WHICH IS TO BE PAID BY ANY ELECTRIC COMPANY, AND WHICH MAY BE ADDED TO CUSTOMERS' BILLS UNDER §3-302(A) OF THE NATURAL RESOURCES ARTICLE.

372.

As used in this subtitle, the following terms shall mean or include:

(g) "Price" means the aggregate value in money of any thing or things paid or delivered, or promised to be paid or delivered by a purchaser to a vendor in the consummation and complete performance of a retail sale without any deduction therefrom on account of the cost of the property sold, cost of materials used, labor or service cost, or any other expense whatsoever. "Price" shall be deemed to be the amount received exclusive of the tax hereby imposed provided the vendor shall establish to the satisfaction of the Comptroller that the tax was added to the price. "Price" shall not include the following:

(5) THE AMOUNT OF A SALES OR SERVICE TAX