

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:

(1) The consideration received for labor or services used in installing[, ] OR applying[, remodeling or repairing] the property sold IN A RETAIL SALE if the consideration for such services is separately stated from the consideration received for the tangible personal property in the retail sale.

(2) The consideration received for professional services rendered in connection with the RETAIL sale of any tangible personal property if the consideration for such services is separately stated from the consideration received for the tangible personal property transferred in the retail sale.

(3) The amount paid by any purchaser as, or in the nature of interest or finance charges on account of credit extended TO THE PURCHASER in connection with the RETAIL sale of any tangible personal property if the interest or finance charges are separately stated from the consideration received for the tangible personal property transferred in the retail sale.

(4) The amount paid by any purchaser on account of any bona fide freight, delivery and other transportation charges in connection with [any] THE RETAIL sale of ANY tangible personal property DELIVERED BY THE VENDOR, OR BY A THIRD PARTY ACTING ON BEHALF OF THE VENDOR, DIRECTLY TO THE PURCHASER if said freight, delivery or other transportation charges are stated or shown as a separate item from the price of the tangible personal property transferred in the retail sale.

(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.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1979.

Approved May 29, 1979.

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