

the property so transferred as a material or part[, or] 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, 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 small tools shall not be considered to be destroyed in such operations.] TANGIBLE PERSONAL PROPERTY IS "CONSUMED" IF IT IS DESTROYED, USED UP, OR WORN OUT TO THE DEGREE OR EXTENT THAT THE PROPERTY CANNOT BE REPAIRED, RECONDITIONED, OR RENDERED FIT FOR FURTHER USE IN MANUFACTURING, ASSEMBLING, PROCESSING, OR REFINING OR IN GENERATING ELECTRICITY. "CONSUMED" DOES NOT MEAN OR INCLUDE MERE OBSOLESCENCE. 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" includes but is not limited to the following:

- (1) The sale of alcoholic beverages.
- (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, 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.
- (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.