

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.

(7) The sale or charges for telephone, telegraph, teletypewriter, or other telecommunication messages or service, except such messages or service as are provided by means of coin-operated telephones.

(8) Any commercial laundering or cleaning of textiles rendered for a person engaged in a business which requires the recurring service of commercial laundering or cleaning for the textiles.

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~~The tax hereby levied does not apply to the following sales:~~

~~(dd) The sale of typography, art work, photoengravings, electros, mats, stereotypes, hand or machine composition, lithographic plates or negatives, or electrotypes, to a person engaged in printing of tangible personal property for sale and to be used directly by him in producing this tangible personal property for sale (but persons selling the above enumerated items are not entitled to any exclusion from sales tax pursuant to § 324 (f) (i) (7) or (ii) (1) or (iii) (1) or EXEMPTION PURSUANT TO SUBSECTION (LL) OF THIS SECTION for materials purchased by them for use in producing the above enumerated items.~~

~~(LL) (1) THE SALE OF TANGIBLE PERSONAL PROPERTY CONSUMED DIRECTLY IN MANUFACTURING, ASSEMBLING, PROCESSING, OR REFINING OF TANGIBLE PERSONAL PROPERTY FOR SALE OR IN GENERATING ELECTRICITY, IF THE CONSUMPTION OCCURS WITHIN 1 YEAR AFTER THE TANGIBLE PERSONAL PROPERTY FIRST IS USED FOR OR APPLIED TO ANY OF THESE PURPOSES.~~

~~(2) IN THIS SUBSECTION, THE WORDS "CONSUMED DIRECTLY" MEAN DESTROYED, USED UP, OR WORN OUT TO THE DEGREE OR EXTENT THAT THE PROPERTY MAY NOT BE REPAIRED, RECONDITIONED, OR RENDERED FIT FOR FURTHER USE IN MANUFACTURING, ASSEMBLING, PROCESSING, OR REFINING OR IN GENERATING ELECTRICITY. "CONSUMED DIRECTLY" DOES NOT MEAN OR INCLUDE MERE OBSOLESCENCE.~~

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