

(d) "Use" means the exercise by any person within this State of any right or power over tangible personal property purchased either within or without this State [of any right or power over tangible personal property purchased either within or without this State] and includes but is not limited to the receipt, storage, keeping or retention for any length of time of any building materials by any contractor, builder, or property owner. This term shall also include but not be limited to use of facilities, tools, tooling, machinery or equipment (including, but not limited to dies, molds and patterns) by a purchaser thereof even though he transfers title to another either before or after use by him and without regard to whether title is transferred to the other within or without this State. This term shall not include the following:

(1) The sale of tangible personal property by any vendor in the regular course of business.

~~-(2)~~ The ~~destruction~~ CONSUMPTION of tangible personal property in the manufacturing, assembling, processing or refining of other tangible personal property to be produced for sale within the meaning of § 324(f) of this article.--}

~~-(3)-}~~ ~~---(2)~~ The incorporation of tangible personal property as a material or part of other tangible PERSONAL property to be produced for sale by manufacturing, assembling, processing or refining.

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

Approved May 14, 1979.

CHAPTER 211

(Senate Bill 928)

AN ACT concerning

Income Tax - Standard Deduction, ~~Itemized Deduction,~~
and ~~Combined-Separate>Returns~~

FOR the purpose of increasing the maximum amount of the standard deduction allowed to Maryland taxpayers under the State income tax law; changing the rate of the standard deduction; providing a grant to the counties, Baltimore City, municipal corporations and certain special taxing areas; providing that a portion of this Act shall be automatically repealed as of a certain date; providing for the effect of this Act; and generally relating thereto.