

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 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) 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.]

(D) "USE, STORAGE, OR CONSUMPTION" MEANS THE EXERCISE BY ANY PERSON WITHIN THIS STATE OF ANY RIGHT OR POWER OVER TANGIBLE PERSONAL PROPERTY, OR ANY KEEPING OR RETENTION IN THIS STATE FOR ANY PURPOSE OF TANGIBLE PERSONAL PROPERTY PURCHASED EITHER WITHIN OR WITHOUT THIS STATE. THIS TERM DOES NOT INCLUDE THE FOLLOWING:

(1) THE PURCHASE OF TANGIBLE PERSONAL PROPERTY BY ANY VENDOR, OR THE KEEPING OR RETENTION OF POSSESSION IN THIS STATE OF TANGIBLE PERSONAL PROPERTY, FOR THE PURPOSE OF RESALE WITHIN THE MEANING OF § 324(F)(I) OF THIS ARTICLE.

(2) THE CONSUMPTION OF TANGIBLE PERSONAL PROPERTY, OR THE KEEPING OR RETENTION OF POSSESSION IN THIS STATE OF TANGIBLE PERSONAL PROPERTY FOR THE PURPOSE OF CONSUMING SAID PROPERTY, IN THE MANUFACTURING, ASSEMBLING, PROCESSING OR REFINING OF OTHER TANGIBLE PERSONAL PROPERTY TO BE PRODUCED FOR SALE OR IN THE GENERATION OF ELECTRICITY WITHIN THE MEANING OF § 324(F)(II) OF THIS ARTICLE.

(3) THE INCORPORATION OF TANGIBLE PERSONAL PROPERTY, OR THE KEEPING OR RETENTION OF POSSESSION IN THIS STATE OF TANGIBLE PERSONAL PROPERTY FOR THE PURPOSE OF INCORPORATING SAID PROPERTY, AS A MATERIAL OR PART OF OTHER TANGIBLE PERSONAL PROPERTY TO BE PRODUCED FOR SALE BY MANUFACTURING, ASSEMBLING, PROCESSING OR REFINING WITHIN THE MEANING OF § 324(F)(III) OF THIS ARTICLE.

[(e) "Storage" means any keeping or the retention of possession in this State for any purpose of tangible personal property purchased either within or without this State. This term shall not include the following:

(1) The keeping or the retention of possession in this State of tangible personal property for the purpose of sale in the regular course of business.

(2) The keeping or the retention of possession in this State of tangible personal property for the purpose of destroying said property in the manufacturing,

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