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 keeping or the 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.]

(i) "Tangible personal property" means corporeal personal property of any nature and shall include but not be limited to:

(1) Any production, *fabrication or printing of* tangible personal property on special order for a consideration.

(2) [The sale of tangible personal property to contractors, builders or landowners for use or resale in the form of real estate.] TANGIBLE PERSONAL PROPERTY PURCHASED FOR USE OR RESALE IN THE FORM OF REAL ESTATE BY CONTRACTORS, BUILDERS, OR LANDOWNERS.

(3) [The sale of natural] NATURAL or artificial gas, oil, coal, electricity, NUCLEAR FUEL ASSEMBLIES, or steam[, when made to any purchaser] PURCHASED for purposes other than resale or for use in manufacturing, assembling, processing or refining.

(4) THE USE OF ANY ROOM, OR ROOMS, LODGING, OR ACCOMMODATIONS PURCHASED BY TRANSIENT GUESTS.

(5) TANGIBLE PERSONAL PROPERTY AND/OR SERVICE PURCHASED BY A PERSON WHO WILL USE THE SAME AS FACILITIES, TOOLS, TOOLING, MACHINERY, OR EQUIPMENT (INCLUDING 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.

*IF THE USER OF FACILITIES, TOOLS, TOOLING,* MACHINERY, OR EQUIPMENT (INCLUDING 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 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.

(6) ANY COMMERCIAL LAUNDERING OR CLEANING OF TEXTILES RENDERED FOR A CONSIDERATION TO A PERSON ENGAGED IN A BUSINESS WHICH REQUIRES THE RECURRING SERVICE OF COMMERCIAL LAUNDERING OR CLEANING FOR THE TEXTILES.