

manufacturing, assembling, processing or refining. 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:

(4) The sale of natural or artificial gas, oil, electricity, coal, nuclear fuel assemblies, steam, wood, wood residues, wood bark, synthetically derived fuels, or refuse-derived fuels when made to any purchaser for purposes other than resale or for use in manufacturing, assembling, processing, refining, or in the generation of electricity.

326.

(OO) SALES OF NATURAL OR ARTIFICIAL GAS, OIL, ELECTRICITY, COAL, NUCLEAR FUEL ASSEMBLIES, STEAM, WOOD, WOOD RESIDUES, WOOD BARK, SYNTHETICALLY DERIVED FUELS, OR REFUSE DERIVED FUELS WHICH ARE USED IN THE MANUFACTURING, ASSEMBLING, PROCESSING, REFINING, OR IN THE GENERATION OF ELECTRICITY.

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

(OO) SALE OF WOOD, WOOD BARK, WOOD RESIDUES, OR REFUSE-DERIVED FUELS WHEN USED FOR HEATING PURPOSES.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1980.

Approved May 20, 1980.

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#### CHAPTER 601

(House Bill 511)

AN ACT concerning

Pensions - Administrative and Technical

FOR the purpose of providing that the partnerships established for purposes of holding securities under the Pension System and the Teachers' Pension System may