

~~(8) THE SALE TO ANY PERSON OF TANGIBLE PERSONAL PROPERTY, EXCEPT CIGARETTES, TO BE RESOLD THROUGH A COIN-OPERATED VENDING MACHINE, UNLESS THE RESALE OF THE TANGIBLE PERSONAL PROPERTY WOULD NOT BE SUBJECT TO A TAX PURSUANT TO ANY PROVISION OF § 326 OF THIS ARTICLE, OTHER THAN THE EXEMPTION FOR SALES THROUGH COIN-OPERATED VENDING MACHINES.~~

325.

(B) IN LIEU OF THE TAX IMPOSED BY SUBSECTION (A) OF THIS SECTION, A TAX AT THE RATE OF 5.25 PERCENT IS IMPOSED UPON THE GROSS RECEIPTS DERIVED BY ANY PERSON FROM ALL RETAIL SALES OF TANGIBLE PERSONAL PROPERTY, EXCLUDING CIGARETTES, THROUGH COIN-OPERATED VENDING MACHINES, EXCEPT FOR THOSE SALES WHICH WOULD NOT BE SUBJECT TO TAX UNDER SUBSECTION (A) OF THIS SECTION OR § 326 OF THIS ARTICLE, OTHER THAN THE EXEMPTION FOR SALES THROUGH COIN-OPERATED VENDING MACHINES. ALL PROVISIONS OF THIS SUBTITLE APPLICABLE TO SALES AT RETAIL NOT INCONSISTENT HERewith SHALL APPLY TO THE TAX IMPOSED UNDER THIS SUBSECTION.

326.

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

(OO) SALES OF TANGIBLE PERSONAL PROPERTY, EXCEPT CIGARETTES, TO BE SOLD THROUGH COIN-OPERATED VENDING MACHINES THROUGH COIN-OPERATED VENDING MACHINES, THE GROSS PROCEEDS OF WHICH ARE SUBJECT TO TAX UNDER SECTION 325 (B) OF THIS SUBTITLE.

372.

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

~~(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 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:~~

~~(i) The sale of tangible personal property by any vendor in the regular course of business, OTHER THAN PROPERTY, EXCEPT CIGARETTES, TO BE SOLD THROUGH A COIN-OPERATED VENDING MACHINE.~~