

(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,--OTHER--THAN--PROPERTY, EXCEPT--CIGARETTES,--TO--BE--SOLD--THROUGH--A--COIN-OPERATED VENDING-MACHINE, by--manufacturing,--assembling,--processing--or refining.

(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,--OTHER--THAN PROPERTY,---EXCEPT---CIGARETTES,---TO---BE---SOLD---THROUGH---A COIN-OPERATED-VENDING-MACHINE.

(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, 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, OTHER--THAN--PROPERTY, EXCEPT--CIGARETTES,--TO--BE--SOLD--THROUGH--A COIN-OPERATED-VENDING-MACHINE, 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:

(4)--THE--SALE--TO--ANY--PERSON--OF--TANGIBLE--PERSONAL PROPERTY,--EXCEPT--CIGARETTES,--TO--BE--RESOLD--THROUGH--A COIN-OPERATED--VENDING--MACHINE,--UNLESS--THE--USE,--STORAGE,--OR CONSUMPTION--UPON--RESALE--OF--THE--TANGIBLE--PERSONAL--PROPERTY WOULD--NOT--BE--SUBJECT--TO--TAX--PURSUANT--TO--ANY--PROVISION--OF--§ 375--OF--THIS--ARTICLE,--OTHER--THAN--THROUGH--THE--EXEMPTION--FOR THE--USE,--STORAGE,--OR--CONSUMPTION--OF--TANGIBLE--PERSONAL PROPERTY--SOLD--THROUGH--COIN-OPERATED--VENDING--MACHINES.

SECTION-2.--AND--BE--IT--FURTHER--ENACTED,--That--this--Act shall--take--effect--July-17,--1980.