

~~(2) -- Any production, fabrication or printing of tangible personal property on special order for a consideration.~~

~~(3) -- The sale of tangible personal property to contractors, builders or landowners for use or resale in the form of real estate.~~

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

~~(5) -- The sale or charges for any room, or rooms, lodging, or accommodations to transient guests.~~

~~(6) -- Sales of tangible personal property and/or services to any person who will use the same as facilities, tools, tooling, machinery or equipment (including, but not limited to, 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, but not limited to, 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, but not limited to, 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.~~

~~(7) -- Any commercial laundering or cleaning of textiles rendered for a person engaged in a business which requires the recurring service of commercial laundering or cleaning for the textiles.~~

~~(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.~~

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(B) IN LIEU OF THE TAX IMPOSED BY SUBSECTION (A) OF THIS SECTION, A TAX AT THE RATE OF 5 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)