

OF THIS SECTION OR SECTION 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.

338.

The vendor shall be entitled to apply and credit against the amount of tax payable by him, as stated in § 337 of this subtitle, an amount equal to 1.2 percent of the gross tax to be remitted by him to the Comptroller, to cover the vendor's expense in the collection and remittance of said tax. However, nothing contained in this section shall apply to any vendor who shall fail or refuse to file his return with the Comptroller within the time prescribed by § 335 of this subtitle OR TO THE TAX IMPOSED BY § 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:

(1) 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.

(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.