

(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.

SECTION 2. AND BE IT FURTHER ENACTED, That the passage of this Act is contingent upon the passage of Senate Bill No. 780 of 1980. If this bill should not be enacted, the provisions of this Act are null and void without need of further action by the General Assembly.