

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

(f) -- "Retail sale" and "sale at retail" means the sale in any quantity or quantities of any tangible personal property or service taxable under the terms of this subtitle. The terms shall mean all sales of tangible personal property to any person for any purpose other than those in which the purpose of the purchaser is (i) to resell the property so transferred in the form in which the same is, or is to be, received by him, (ii) to consume the property so transferred directly and predominantly in manufacturing, assembling, processing, or refining of electricity, if the consumption occurs within 1 year after the tangible personal property first is used for or applied to any of these purposes, or (iii) to use or incorporate the property so transferred as a material or part of other tangible personal property to be produced for sale by manufacturing, assembling, processing or refining. Tangible personal property is "consumed" if it is destroyed, used up, or worn out to the degree or extent that the property cannot be repaired, reconditioned, or rendered fit for further use in manufacturing, assembling, processing, or refining or in generating electricity. "Consumed" does not mean or include mere obsolescence. The terms "manufacturing," "assembling," "processing," and "refining" shall not include (A) maintaining, servicing, or repairing, (B) testing finished products, or (C) providing for the comfort or health of employees. For the purpose of the tax imposed by this subtitle, the term "sale at retail" includes but is not limited to the following:

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

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

(i) -- "Tangible personal property" means corporeal personal property of any nature and shall include but not be limited to:

(6) -- Any [commercial] laundering or DRY cleaning of textiles rendered for a consideration to a person engaged in a business which requires the recurring service of commercial laundering or cleaning for the textiles. SERVICES.