

Approved May 29, 1984.

CHAPTER 553

(Senate Bill 627)

AN ACT concerning

Retail Sales Tax - Exemption - Laundry Property

FOR the purpose of exempting from the retail sales tax the purchase of certain property that is directly-required used for laundering textile products for rental.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes

Section 324(f)

Annotated Code of Maryland

(1980 Replacement Volume and 1983 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article 81 - Revenue and Taxes

324.

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 term 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 tangible personal property for sale or in the generation 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