

or include mere obsolescence. THE TERMS "MANUFACTURING", "ASSEMBLING", "PROCESSING", AND "REFINING" INCLUDE THE MACHINERY, TOOLS, REPAIR PARTS, OR REPLACEMENTS THEREOF, AND FUEL, POWER, ENERGY, OR SUPPLIES AND MATERIAL DIRECTLY REQUIRED FOR PREPARING, MAINTAINING, AND LAUNDERING TEXTILE PRODUCTS FOR RENTAL OR LEASING. EXCEPT FOR THE ABOVE, THE [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:

- (1) The sale of alcoholic beverages.
- (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.