

(1) "PRODUCTION ACTIVITY" MEANS:

(I) ASSEMBLING, MANUFACTURING, PROCESSING, OR REFINING TANGIBLE PERSONAL PROPERTY FOR RESALE;

(II) GENERATING ELECTRICITY; AND

(III) LAUNDERING, MAINTAINING, OR PREPARING TEXTILE PRODUCTS FOR RENTAL.

(2) "PRODUCTION ACTIVITY" DOES NOT INCLUDE:

(I) SERVICING OR REPAIRING TANGIBLE PERSONAL PROPERTY;

(II) MAINTAINING TANGIBLE PERSONAL PROPERTY, EXCEPT TEXTILE PRODUCTS FOR RENTAL;

(III) TESTING FINISHED PRODUCTS; OR

(IV) PROVIDING FOR THE COMFORT OR HEALTH OF EMPLOYEES.

REVISOR'S NOTE: This subsection is new language derived without substantive change from the fifth and sixth sentences and the references to manufacturing, assembling, processing, and refining and to generating electricity in item (ii) of the second sentence of former Art. 81, § 324(f).

The term "production activity" is substituted, as the defined term, for the former terms "manufacturing", "assembling", "processing", and "refining", for clarity and brevity.

In paragraph (1)(iii) of this subsection, the former word "leasing" is deleted as included in the word "rental".

In paragraph (2)(ii) of this subsection, the phrase "except textile products for rental" is substituted for the former phrase "[e]xcept for the above", for clarity.

Defined term: "Tangible personal property" § 11-101

(E) RETAIL SALE.

(1) "RETAIL SALE" MEANS THE SALE OF:

(I) TANGIBLE PERSONAL PROPERTY; OR

(II) A TAXABLE SERVICE.

(2) "RETAIL SALE" INCLUDES: