

unnecessary in light of the exclusion of any tax "on the sale" of the indicated fuels.

Also in paragraph (3)(vi)1. of this subsection, the former references to "Baltimore City" are deleted as included in the defined term "county".

In paragraph (3)(vi)2. of this subsection, the reference to a surcharge as "added" to a bill is substituted for the former references to a surcharge "which is to be paid by any electric company, and may be added to customers' bills", to clarify that the charge must be added to a bill before the charge may be stated as a cost or expense.

Also in paragraph (3)(vi)2. of this subsection, the former descriptions of the surcharge as an "additional environmental" surcharge "per kilowatt hour of electric energy" are deleted as unnecessary in light of the referenced NR § 3-302(a).

In paragraph (3)(vi)3. of this subsection, the reference to TP "§§ 6-201 through 6-203" is added for clarity.

Also in paragraph (3)(vi)3. of this subsection, the former "June 30, 1979" effective date is deleted as obsolete.

Former Art. 81, § 374, as it required payment of tax on tangible personal property by the person who manufactures, assembles, or fabricates the property, is deleted as unnecessary in light of this subsection and §§ 11-102 and 11-104 and Subtitle 6 of this title, which impose the tax based on the taxable price and require payment of the tax.

Defined terms: "Buyer" § 11-101
 "County" § 1-101 "Person" §§ 1-101 and 11-101
 "Property" § 1-101 "Sale" § 11-101
 "Sale for use" § 11-101
 "Tangible personal property" § 11-101
 "Vendor" § 11-101

(J) TAXABLE SERVICE.

"TAXABLE SERVICE" MEANS:

(1) FABRICATION, PRINTING, OR PRODUCTION OF TANGIBLE PERSONAL PROPERTY BY SPECIAL ORDER; OR

(2) COMMERCIAL CLEANING OR LAUNDERING OF TEXTILES FOR A BUYER WHO IS ENGAGED IN A BUSINESS THAT REQUIRES THE RECURRING SERVICE OF COMMERCIAL CLEANING OR LAUNDERING OF THE TEXTILES.