

Also in subsection (c)(1) of this section, the former reference to filing a claim "following the incorporation of the tangible personal property into realty" in another state is deleted as unnecessary in light of the words "when the property is removed from the State".

In the introductory language of subsection (c)(2) of this section, the phrase "by regulation" is substituted for the former authorizations for the Comptroller to "adopt regulations", in light of § 2-103 of this article and the specific requirements of subsection (c)(2)(i) and (ii) of this section.

In subsection (c)(2)(ii) of this section, the words "another state" are substituted for the former words "such jurisdictions" and "other jurisdictions", for clarity.

The first sentence of former Art. 81, § 374A, which imposed the sales and use tax "on the purchase price of all tangible personal property which is purchased for storage in Maryland on and after July 1, 1969", is deleted as unnecessary in light of § 11-102 of this title.

The third sentence of former Art. 81, § 374A, which limited the exemption under subsection (a)(1) of this section with respect to tangible personal property "which is altered or fabricated under contract to incorporate such property into realty ...", is deleted as unnecessary in light of subsection (a)(2) of this section and the combination of the former sales and use taxes in this title.

Defined terms: "Comptroller" § 1-101  
 "Person" §§ 1-101 and 11-101 "Property" § 1-101  
 "Sale" § 11-101 "Sale for use" § 11-101  
 "Sales and use tax" § 1-101 "State" § 1-101  
 "Tangible personal property" § 11-101  
 "Use" § 11-101

#### 11-216. RESEARCH AND DEVELOPMENT PURPOSE.

##### (A) "RESEARCH AND DEVELOPMENT" DEFINED.

(1) IN THIS SECTION, "RESEARCH AND DEVELOPMENT" MEANS:

(I) BASIC AND APPLIED RESEARCH IN THE SCIENCES AND ENGINEERING; AND

(II) THE DESIGN AND DEVELOPMENT OF PROTOTYPES AND PROCESSES.