

SECTION 2. AND BE IT FURTHER ENACTED, That the Laws of Maryland read as follows:

Article - Tax - General

~~11-101.~~

~~(C-1) "REPAIR SERVICE" INCLUDES:~~

~~(1) LAUNDERING, CLEANING, MENDING, ALTERING, AND FITTING OF CLOTHING AND OTHER TEXTILES, INCLUDING:~~

~~(i) FUR STORAGE AND REPAIR; AND~~

~~(ii) SHOE REPAIR AND SHOE SHINING;~~

~~(2) FURNITURE, RUG, CARPET, AND UPHOLSTERY CLEANING AND REPAIR, INCLUDING REUPHOLSTERY;~~

~~(3) COMPUTER AND OFFICE MACHINE REPAIR OF ALL TYPES;~~

~~(4) MOTOR VEHICLE AND BOAT REPAIR OF ALL TYPES, BUT NOT INCLUDING ROADSIDE ASSISTANCE SERVICES;~~

~~(5) ELECTRICAL AND ELECTRONIC REPAIR OF ALL TYPES;~~

~~(6) WATCH, CLOCK, AND JEWELRY REPAIR; AND~~

~~(7) REPAIR OF ANY OTHER TANGIBLE PERSONAL PROPERTY;~~

~~(m) "Taxable service" means:~~

~~(1) fabrication, printing, or production of tangible personal property by special order;~~

~~(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;~~

~~(3) cleaning of a commercial or industrial building;~~

~~(4) cellular telephone or other mobile telecommunications service;~~