

(III) RESEARCH AND DEVELOPMENT ACTIVITIES, WHETHER OR NOT THE COMPANY HAS A PRODUCT FOR SALE;

~~(H) (IV) THE IDENTIFICATION, DESIGN, OR GENETIC ENGINEERING OF BIOLOGICAL MATERIALS FOR SALE OR LICENSE, INCLUDING THE SMALL SCALE DEVELOPMENT OF ORGANISMS OR DERIVATIVE BIOLOGICAL MATERIALS FOR RESEARCH APPLICATION OR AS A FINAL PRODUCT FOR A BIOLOGICAL OR MOLECULAR PROCESS RESEARCH OR MANUFACTURE; AND~~

~~(HH) (V) THE DESIGN, DEVELOPMENT, OR CREATION OF COMPUTER SOFTWARE FOR SALE, LEASE, OR LICENSE, INCLUDING THE ASSEMBLY OF MATERIALS OR COMPONENTS TO PRODUCE AN INTEGRATED SYSTEM OR OTHER PRODUCT.~~

(3) "Manufacturing" does not include:

- (i) activities that are primarily a service;
- (ii) activities that are intellectual, artistic, or clerical in nature;

~~[(iii) EXCEPT AS PROVIDED IN PARAGRAPH (3)(II) AND (III) OF THIS SUBSECTION, research and development, as defined under § 7-237 of this article;]~~

~~[(iv)] (HH) (III) public utility services, including telephone, gas, electric, water, and steam production services; or~~

~~[(v)] (IV) (IV) any other activity that would not commonly be considered as manufacturing.~~

(DD) (1) "RESEARCH AND DEVELOPMENT" MEANS:

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

(II) THE DESIGN, DEVELOPMENT, AND GOVERNMENTALLY REQUIRED PREMARKET TESTING OF PROTOTYPES, PRODUCTS, AND PROCESSES.

(2) "RESEARCH AND DEVELOPMENT" DOES NOT INCLUDE:

(I) MARKET RESEARCH;

(II) RESEARCH IN THE SOCIAL SCIENCES, PSYCHOLOGY, OR OTHER NONTECHNICAL ACTIVITIES;

(III) ROUTINE PRODUCT TESTING;

(IV) SALES SERVICES;

(V) TECHNICAL AND NONTECHNICAL SERVICES; OR

(VI) RESEARCH AND DEVELOPMENT OF A PUBLIC UTILITY.

[(dd)] (EE) "Resident of the State" includes a domestic corporation.