

erages such as are ordinarily dispensed at bars and soda fountains or in connection therewith, other than coffee, tea and cocoa.

(i) "Price" means the aggregate value in money of any thing or things paid or delivered, or promised to be paid or delivered by a purchaser to a vendor in the consummation and complete performance of a retail sale without any deduction therefrom on account of the cost of the property sold, cost of materials used, labor or service cost, or any other expense whatsoever. "Price" shall be deemed to be the amount received exclusive of the tax hereby imposed provided the vendor shall establish to the satisfaction of the Comptroller that the tax was added to the price. "Price" shall not include the following:

(1) The consideration received for labor or services used in installing, applying, remodeling or repairing the property sold if the consideration for such services is separately stated from the consideration received for the tangible personal property in the retail sale.

(2) The consideration received for professional services rendered in connection with the sale of any tangible personal property if the consideration for such services is separately stated from the consideration received for the tangible personal property transferred in the retail sale.

(3) The amount paid by any purchaser as, or in the nature of interest or finance charges on account of credit extended in connection with the sale of any tangible personal property if the interest or finance charges are separately stated from the consideration received for the tangible personal property transferred in the retail sale.

(4) The amount paid by any purchaser on account of any bona fide freight, delivery and other transportation charges in connection with any sale of tangible personal property if said freight, delivery or other transportation charges are stated or shown as a separate item from the price of the tangible personal property transferred in the retail sale.

(j) "Business" means any activity engaged in by any person or caused to be engaged in by him with the object of gain, benefit or advantage, either direct or indirect.

(k) "Engaging in business" means commencing, conducting, or continuing in business, as well as liquidating a business when the liquidator thereof holds himself out to the public as conducting such a business.