

under this subtitle, [whether] within or without this State [to any person for the purpose of use, storage or consumption].

(i) "Tangible personal property" means corporeal personal property of any nature and shall include but not be limited to:

(1) Any production, fabrication or printing of tangible personal property on special order for a consideration.

(2) The sale of tangible personal property to contractors, builders or landowners for use or resale in the form of real estate.

(3) The sale of natural or artificial gas, oil, coal, electricity, or steam, when made to any purchaser for purposes other than resale or for use in manufacturing, assembling, processing or refining.

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

(k) "Engaged in business in this State" means the selling or delivering in this State, or any activity in this State in connection with the selling or delivering in this State, of tangible personal property for use, storage or consumption within this State. This term shall include, but shall not be limited to the following acts or methods of transacting business.

(1) The maintaining, occupying or using, permanently or temporarily, directly or indirectly, or through a subsidiary or agent, by whatever name called, of any office, place of distribution, sales or sample room or place, warehouse or storage place, or other place of business.

(2) The having of any representative, agent, salesman, canvasser, or solicitor operating in this State for the purpose of selling, delivering, or the taking of orders for any tangible personal property.

(l) "In this State" means within the exterior limits of the State of Maryland and includes all territory within such limits owned by the United States of America.

(m) "Retail establishment" means any premises either within or without this State in which the business of selling tangible personal property is conducted or in or from which any retail sale is made.

(n) "Tax" means the tax imposed by this subtitle.

(o) "Comptroller" means the State Comptroller.

(p) "Taxpayer" means any person required by this subtitle to make returns to the Comptroller or to pay or pay over to the Comptroller the tax imposed by this subtitle.

(q) "Tax year" means the calendar year, or the taxpayer's fiscal year if it be other than the calendar year when such fiscal year is regularly used by the taxpayer for the purpose of reporting the State income taxes as the tax period in lieu of the calendar year.

373. Imposition and rate of tax.

An excise tax is hereby levied and imposed on the use, storage or consumption in this State of tangible personal property and certain services purchased [from a vendor] within or without this State on