

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

(5) The sale or charges for any room, or rooms, lodgings, or accommodations to transient guests.

(6) Sales of tangible personal property and/or services to any person who will use the same as facilities, tools, tooling, machinery or equipment (including, but not limited to dies, molds, and patterns) even though such person intends to transfer and/or does transfer title to such property or service either before or after such person uses the facilities, tools, tooling, machinery, or equipment.

If the user of facilities, tools, tooling, machinery or equipment (including, but not limited to, dies, molds and patterns) is under obligation by the terms of a written contract, at the time he purchases the facilities, tools, tooling, machinery or equipment (including, but not limited to, dies, molds and patterns) to transfer title to the same, at a price equal to or greater than his purchase price, to the person for whom he manufactures goods or performs work, such transfer shall not give rise to a second tax.

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*(c) Sales of general grocery food items, sales of food for human consumption by grocery stores, and sales of meals and food by churches, religious organizations, schools and colleges. For the purposes of this sub-title, a grocery store is a store or establishment which primarily sells general grocery items for home consumption and which does not have facilities for serving food for consumption on the premises.*

(C) SALES OF FOOD FOR HUMAN CONSUMPTION BY CHURCHES, RELIGIOUS ORGANIZATIONS, SCHOOLS AND COLLEGES, AND THE SALES OF FOOD FOR HUMAN CONSUMPTION AT HOSPITALS.

SEC. 2. *And be it further enacted,* That this Act is hereby declared to be an emergency measure and necessary for the immediate preservation of the public health and safety, and having been passed by a ye a and nay vote supported by three-fifths of the members elected to each of the two houses of the General Assembly, the same shall take effect from the date of its passage.

Approved June 12, 1961.

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## CHAPTER 6

(Senate Bill 8)

AN ACT making an emergency appropriation for the payment of

**EXPLANATION:** *Italics indicate new matter added to existing law.*

[Brackets] indicate matter stricken from existing law.

CAPITALS indicate amendments to bill.

~~Strike out~~ indicates matter stricken out of bill.