

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

(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.

325.

For the privilege of selling certain tangible personal property at retail as defined above and for the privilege of dispensing certain selected services defined as sales at retail by Section 324 (f) of this sub-title, a vendor shall collect from the purchaser a tax at the rate specified in this section on the price of each separate retail sale made in this State on or after the date of this section. The tax imposed by this section shall be paid by the purchaser and shall be computed subject to the terms and conditions of Section 334 of this sub-title, as follows:

[(a) On each sale where the price is from fifty-one (51c) cents to sixty-six cents (66c), both inclusive, two cents (2c);

(b) On each sale where the price is from sixty-seven (67c) to one dollar (\$1), both inclusive, three cents (3c);

(c) On each sale where the price is in excess of one dollar (\$1), three cents (3c) on each even dollar plus one cent (1c) for each thirty-three cents (33c) or fraction thereof in excess of the even dollar (s).]

(a) On each sale where the price is from twenty-five cents (25c) to thirty-three cents (33c), both inclusive, one cent (1c);

(b) On each sale where the price is from thirty-four cents (34c) to sixty-six cents (66c), both inclusive, two cents (2c);

(c) On each sale where the price is from sixty-seven cents (67c) to one dollar (\$1), both inclusive, three cents (3c);

(d) On each sale where the price is in excess of one dollar (\$1), three cents (3c) on each even dollar plus one cent (1c) for each thirty-three cents (33c) or fraction thereof in excess of the even dollar (s).