

(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.

SEC. 2. *And be it further enacted*, That this Act shall take effect June 1, 1961.

Approved May 3, 1961.

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## CHAPTER 663

(Senate Bill 526)

AN ACT to add a new Section 284A AND A NEW SECTION 284B to Article 77 of the Annotated Code of Maryland (1957 Edition), title "Public Education", sub-title "Chapter 27. Free Scholarships", to follow immediately after Section 284 thereof, requiring the Attorney General to compile and periodically review the surety bonds given by certain persons accepting scholarships in education, requiring also that the Attorney General enforce the obligation of all such bonds ; PROVIDING A CONDITION TO BE MADE IN SURETY BONDS OF CERTAIN PERSONS ACCEPTING SCHOLARSHIPS; and relating generally to bonds given under certain scholarships in education in this State.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That ~~new Section 284A be and it is~~ NEW SECTIONS 284A AND 284B BE AND THEY ARE hereby added to Article 77 of the Annotated Code of Maryland (1957 Edition), title "Public Education",

**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.