

ery, device, or equipment, which might normally be considered as a part of real estate, required to conform to air or water pollution laws or regulations and melting, smelting, heating, annealing, or coke oven furnaces.

(s) "Research and development" means basic and applied research in the sciences and engineering, and the design and development of prototypes and processes. Excluded from this definition are routine product testing, market research, sales promotion, sales service, research in the social sciences or psychology, and other nontechnical activities or technical and nontechnical services.

373.

(F) Notwithstanding anything to the contrary hereinabove in this section, the rate of tax on the use, storage, or consumption of manufacturing machinery and equipment to purchasers engaged in manufacturing, shall be as follows:

(1) On each sale where the price is from fifty-one cents (51¢) to one dollar (\$1), two cents (2¢);

(2) On each fifty cents (50¢) of price or fraction thereof in excess of one dollar (\$1), one cent (1¢).

The rate provided in (1) and (2) immediately above shall apply to all deliveries completed on and after July 1, 1968.

SEC. 6. And be it further enacted, That the repeal or the repeal and re-enacting with amendments of any tax as provided in this Act shall not affect the liability for nor the enforcement and collection of such tax accrued prior to the effective date of this Act or of the provision so repealing such tax.

SEC. 7. And be it further enacted, That all laws or parts of laws, public general or public local, inconsistent with the provisions of this Act are hereby repealed to the extent of any such inconsistency.

SEC. 8. And be it further enacted, That if any provision of this Act or the application thereof to any person or circumstance is held invalid for any reason, such invalidity shall not affect the other provisions or any other application of this Act which can be given effect without the invalid provision or application, and to this end, all the provisions of this Act are hereby declared to be severable.

SEC. 9. And be it further enacted, That this Act shall take effect July 1, 1968.

Approved May 7, 1968.

CHAPTER 453
(House Bill 11)

AN ACT to repeal Sections 1 to 6, inclusive, of Article 49 of the Annotated Code of Maryland (1964 Replacement Volume and 1967 Supplement), title "Interest and Usury," and to enact new Sections 1 to 11, inclusive, in lieu thereof, to stand in the place of