

manufacturing, assembling, processing or refining. Tangible personal property shall be considered to be destroyed in manufacturing, processing, assembling, refining or in the generation of electricity if it is changed in nature by reason of its use in a relatively short period of time, as the nature of coal is changed by burning, as refractories which come in direct contact with molten metals are changed by heat and akrasion, as grinding wheels are reduced to dust, as acids are changed by contamination, and so forth. Property which is broken or mutilated shall not be considered to be destroyed. Tangible personal property shall not be considered to be destroyed in such operations if its value as property is ordinarily dissipated through the gradual wear or tear incident to its use. Machinery and small tools shall not be considered to be destroyed in such operations. The terms "manufacturing," "assembling," "processing," and "refining" shall not include (A) maintaining, servicing, or repairing; (B) testing finished products; or (C) providing for the comfort or health of employees. For the purpose of the tax imposed by this subtitle, the term "sale at retail" [shall include but shall not be] INCLUDES BUT IS NOT limited to the following:

(1) The sale of alcoholic beverages [regardless of the place of consumption; and the sale of any meals, food or drink for human consumption on the premises where sold. For the purposes of this section the word "premises" shall include, among other places, parking lots connected with the place where the food is sold].

325.

(a) 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 § 324(f) of this subtitle 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 § 334 of this subtitle, as follows:

(1) On each sale where the price is 20 cents, the tax is 1 cent:

(2) On each sale where the price is from 21 cents to 40 cents, both inclusive, 2 cents;

(3) On each sale where the price is from 41 cents to 60 cents, both inclusive, 3 cents;

(4) On each sale where the price is from 61 cents to 80 cents, both inclusive, 4 cents;

(5) On each sale where the price is from 81 cents to \$1, both inclusive, 5 cents;