

(i) a transfer of title to tangible personal property after its use as facilities, tools, tooling, machinery, or equipment, including dies, molds, and patterns, if:

1. at the time of purchase, the buyer is obligated, under the terms of a written contract, to make the transfer; and

2. the transfer is made for the same or greater consideration to the person for whom the buyer manufactures goods or performs work; [or]

(ii) a sale of tangible personal property if the buyer intends to:

1. resell the tangible personal property in the form that the buyer receives or is to receive the property;

2. use or incorporate the tangible personal property in a production activity as a material or part of other tangible personal property to be produced for sale; [or]

3. consume the tangible personal property directly and predominantly in a production activity by destroying, using up, or wearing out the property, other than through obsolescence, to the extent that the property cannot be rendered fit for further use in a production activity, if the consumption occurs within 1 year after the property is first used in a production activity; OR

4. TRANSFER THE TANGIBLE PERSONAL PROPERTY AS A PART OF A TAXABLE SERVICE TRANSACTION; OR

(III) A SALE OF A TAXABLE SERVICE IF THE BUYER INTENDS TO RESELL THE TAXABLE SERVICE IN THE FORM THAT THE BUYER RECEIVES OR IS TO RECEIVE THE SERVICE.

(f) (1) "Sale" means a transaction for a consideration whereby:

[(1)](I) title or possession of property is transferred or is to be transferred absolutely or conditionally by any means, including by lease, rental, royalty agreement, or grant of a license for use; or

[(2)](II) a person performs a service for another person.

(2) "SALE" DOES NOT INCLUDE A TRANSACTION WHEREBY AN EMPLOYEE PERFORMS A SERVICE FOR THE EMPLOYEE'S EMPLOYER.

(j) "Taxable service" means:

(1) fabrication, printing, or production of tangible personal property by special order; [or]

(2) commercial cleaning or laundering of textiles for a buyer who is engaged in a business that requires the recurring service of commercial cleaning or laundering of the textiles;

(3) CLEANING OF A COMMERCIAL OR INDUSTRIAL BUILDING;