

(4) CELLULAR TELEPHONE OR OTHER MOBILE TELECOMMUNICATIONS SERVICE;

(5) "900", "976", "915", AND OTHER "900" - TYPE TELECOMMUNICATIONS SERVICE;

(6) CUSTOM CALLING SERVICE PROVIDED IN CONNECTION WITH BASIC TELEPHONE SERVICE;

(7) A TELEPHONE ANSWERING SERVICE;

(8) PAY PER VIEW TELEVISION SERVICE;

(9) CREDIT REPORTING; OR

(10) A SECURITY SERVICE, INCLUDING:

(I) A DETECTIVE, GUARD, OR ARMORED CAR SERVICE;
AND

(II) A SECURITY SYSTEMS SERVICE.

(k) (3) "Use" does not include:

(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) an exercise of a right or power over tangible personal property [or a taxable service] acquired by a sale for use 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 PART OF A TAXABLE SERVICE TRANSACTION; OR

(III) AN EXERCISE OF A RIGHT OR POWER OVER A TAXABLE SERVICE ACQUIRED BY A SALE FOR USE IF THE BUYER