

Federal Unemployment Tax Act solely by reason of Section 3306(c) (8) of that Act, except as provided in Section 20(g)(7)(v) of this Act;

(iv) *as used in the first two paragraphs of (iii) of this subsection:*

“Institution of higher education”, means an educational institution which admits as regular students only individuals having a certificate of graduation from high school, or the recognized equivalent of such a certificate; is legally authorized in this State to provide a program of education beyond high school; provides an educational program for which it awards a bachelor’s or higher degree, or provides a program which is acceptable for full credit toward such a degree, a program of post-graduate or post-doctoral studies, or a program of training to prepare students for gainful employment in a recognized occupation; and is a public or other non-profit institution. Notwithstanding any of the foregoing provisions of this subsection, all colleges and universities in this State are institutions of higher education for purposes of this section.

“Hospital” means an institution as described in Section 556(h)(B) of Article 43 of the Annotated Code of Maryland 1965 replacement volume as amended.

(v) *For the purposes of paragraphs (iii) hereof the term “employment” shall not apply to service performed:*

In the employ of a church or convention or association of churches, or an organization which is operated primarily for religious purposes and which is operated, supervised, controlled, or principally supported by a church or convention or association of churches; or

By a duly ordained, commissioned, or licensed minister of a church in the exercise of his ministry or by a member of a religious order in the exercise of duties required by that order; or

In the employ of a school which is not an institution of higher education; or

In a facility conducted for the purpose of carrying out a program of rehabilitation for individuals whose earning capacity is impaired by age or physical or mental deficiency or injury or providing remunerative work for individuals who because of their impaired physical or mental capacity cannot be readily absorbed in the competitive labor market ~~or~~ by an individual receiving such rehabilitation or remunerative work; or

As part of an unemployment work-relief or work-training program assisted or financed in whole or in part by any Federal agency or an agency of a state or political subdivision thereof, by an individual receiving that work relief or work training; or

For a hospital in a state prison or other state correctional institution by an inmate of the prison or correctional institution.

[(7)] (8) *With respect to services performed after December 31, 1940, [except as otherwise provided in paragraphs (I) and (O) of this subsection,] the term “employment” shall not include:*

[(A)] (i) *Service performed except as provided in Section 20 (g)(7) in the employ of this State or of any other state, or of any*