

the Federal Unemployment Tax Act solely by reason of §3306(c)(7) of that act [, pursuant to an election under §9 of this article]; [and]

C. Service performed [after December 31, 1971,] by an individual in the employ of a religious, charitable, educational or other organization [which] IF THE SERVICE is excluded from the term "employment" as defined in the Federal Unemployment Tax Act solely by reason of §3306(c)(8) of that act [, except as provided in §20(g)(7)(v) of this act.]; AND

D. SERVICE PERFORMED AFTER DECEMBER 31, 1977 BY AN INDIVIDUAL IN THE EMPLOY OF A GOVERNMENTAL ENTITY IF THE SERVICE IS EXCLUDED FROM THE TERM "EMPLOYMENT" AS DEFINED IN THE FEDERAL UNEMPLOYMENT TAX ACT BY REASON OF §3306(C)(7) OF THAT 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 postgraduate or postdoctoral studies, or a program of training to prepare students for gainful employment in a recognized occupation; and is a public or other nonprofit 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 §556(b) of Article 43 of the Annotated Code of Maryland 1965 Replacement Volume as amended.

"The] IN THIS PARAGRAPH, "THE Maryland Workshop for the Blind" means the institution [as] established by §4 of Article 30 of the [annotated] Code [of Maryland, 1971 Replacement Volume as amended,] and [shall be regarded as an instrumentality of the State for purposes of Article 95A] IS A GOVERNMENTAL ENTITY FOR PURPOSES OF THIS ARTICLE.

(v) For [the] purposes of [paragraph] ITEM (iii) [hereof] OF THIS PARAGRAPH, the term "employment" [shall] DCES not [apply to service performed] INCLUDE:

A. [By] SERVICE BY an officer or member of the crew of a vessel of ten net tons or less capacity while engaged in the catching, taking,