be deemed to be an industrial concern for all purposes of this article. The term also means the land site or interests in land necessary or desirable for the building or structure, together with roads, or other rights of access, utilities, and other necessary facilities. The term also means any sports stadium or sports arena in Prince George's County. The term also means any general hospital, related health facility, ambulatory care facility, or nursing home which has a certification of need from the State Comprehensive Health Planning Agency. The term also means buildings, structures, land, machinery and equipment, or other property used for the storage transshipment or other property used for the storage, transshipment, or processing of agricultural or seafood products. THE TERM ALSO MEANS, BUT IS NOT LIMITED TO, ANY BUILDING, STRUCTURE, REAL OR PERSONAL PROPERTY, OR FACILITY WHICH MAY BE FINANCED BY BONDS THE INTEREST ON WHICH IS EXEMPT FROM FEDERAL INCOME TAXATION UNDER THE PROVISIONS OF ANY FEDERAL STATUTE, EXISTING OR HEREAFTER ENACTED, INCLUDING WHETHER NOW (WITHOUT LIMITATION) THE PROVISIONS OF §§ 103(A), 103(B)(4), 103(B)(5), AND 103(B)(6) OF THE INTERNAL REVENUE CODE OF 1954, AS AMENDED.

(h) "Industrial concern" includes any builder, partnership, commercial or office building concern, [or] developer OR PERSON WHETHER OR NOT ORGANIZED OR ACTING FOR PROFIT that engages in the acquisition of industrial buildings or port facilities for its own use, for use by any other person or entity, or for use by both[, for any of the purposes permitted by this subheading].

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1980.

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Approved May 27, 1980.

## CHAPTER 792

(House Bill 1588)

AN ACT concerning

Payment of Judgment Against State Officer or Employee

FOR the purpose of providing that employees or members of county boards of education are within the definition of "State employee" for purposes of the payment of certain judgments against those employees by the Board of Public Works.

BY repealing and reenacting, with amendments,

Article 78A - Public Works