

(a) As used in this subheading, the term "industrial building" or "buildings" means any building, structure, property, or facility, including, but not limited to, any building or structure, or portion thereof, suitable for or intended for use as a factory, mill, shop, processing plant, research and/or development laboratory, warehouse, assembly plant, fabricating plant, and offices related to any of the foregoing and/or necessary or useful machinery and equipment, to be leased or sold to an industrial concern (or, in the case of pollution control facilities, to a public service company) by the municipality or county by which it is acquired. The term also means any office building for use as corporate or company headquarters or regional offices which the legislative body of a municipality or county finds would materially contribute to any one or more of the legislative purposes set forth in § 266B(b). The term also means any grandstands, paddocks, buildings, offices, structures and/or other real or personal property (including but not limited to appurtenances, machinery, furnishings, and equipment) necessary or desirable in the use and/or operation of any fair or fairground in Baltimore County; any such fair or fairground shall be deemed to be an industrial concern for all purposes of this article. The term also means any buildings, structures, offices, field and/or other real or personal property (including but not limited to appurtenances, machinery, furnishings, and equipment) necessary or desirable in the use and/or operation of any practice facilities by any professional and/or amateur athletic or sports team or organization in Baltimore County; any such athletic or sports team or organization shall be deemed to be an industrial concern for all purposes of this article. The term also means any buildings, structures, offices, fields and/or other real or personal property (including but not limited to appurtenances, machinery, furnishings, and equipment) necessary or desirable in the use and/or operation of any practice facilities by any professional and/or amateur athletic or sports team or organization in Anne Arundel County and of any planned recreational and theme parks and ancillary facilities in Anne Arundel County; and of any commercial offices and ancillary facilities in Anne Arundel County; any such athletic or sports team or organization or planned recreational and theme parks and ancillary facilities shall 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 AND DEVELOPMENT Agency. The term also means buildings, structures, land, machinery and equipment, or