

~~(18) (I) "REAL PROPERTY OWNED" AND "TANGIBLE PERSONAL PROPERTY OWNED" MEAN REAL AND TANGIBLE PERSONAL PROPERTY, RESPECTIVELY:~~

~~1. ON WHICH THE FINANCIAL INSTITUTION MAY CLAIM DEPRECIATION FOR FEDERAL INCOME TAX PURPOSES; OR~~

~~2. PROPERTY TO WHICH THE FINANCIAL INSTITUTION HOLDS LEGAL TITLE AND ON WHICH NO OTHER PERSON MAY CLAIM DEPRECIATION FOR FEDERAL INCOME TAX PURPOSES (OR COULD CLAIM DEPRECIATION IF SUBJECT TO FEDERAL INCOME TAX).~~

~~(II) "REAL AND TANGIBLE PERSONAL PROPERTY" DO NOT INCLUDE COIN, CURRENCY, OR PROPERTY ACQUIRED IN LIEU OF OR PURSUANT TO A FORECLOSURE.~~

~~(19) "RECEIPTS FACTOR" MEANS THE FRACTION RESULTING FROM THE COMPUTATION IN SUBSECTION (C) OF THIS SECTION.~~

~~(20) "REGULAR PLACE OF BUSINESS" MEANS AN OFFICE AT WHICH THE FINANCIAL INSTITUTION CARRIES ON ITS BUSINESS IN A REGULAR AND SYSTEMATIC MANNER AND IS CONTINUOUSLY MAINTAINED, OCCUPIED AND USED BY EMPLOYEES OF THE FINANCIAL INSTITUTION.~~

~~(21) "ANOTHER STATE" OR "OTHER STATE" MEANS A STATE OF THE UNITED STATES OTHER THAN THIS STATE, THE DISTRICT OF COLUMBIA, THE COMMONWEALTH OF PUERTO RICO, ANY TERRITORY OR POSSESSION OF THE UNITED STATES OR ANY FOREIGN COUNTRY.~~

~~(22) "SYNDICATION" MEANS AN EXTENSION OF CREDIT IN WHICH TWO OR MORE PERSONS FUND AND EACH PERSON IS AT RISK ONLY UP TO A SPECIFIED PERCENTAGE OF THE TOTAL EXTENSION OF CREDIT OR UP TO A SPECIFIED DOLLAR AMOUNT.~~

~~(23) "TAXABLE" MEANS:~~

~~(I) THAT A FINANCIAL INSTITUTION IS SUBJECT IN ANOTHER STATE TO A NET INCOME TAX, A FRANCHISE TAX MEASURED BY NET INCOME, A FRANCHISE TAX FOR THE PRIVILEGE OF DOING BUSINESS, A CORPORATE STOCK TAX (INCLUDING A BANK SHARES TAX), A SINGLE BUSINESS TAX, OR AN EARNED SURPLUS TAX, OR ANY TAX WHICH IS IMPOSED UPON OR MEASURED BY NET INCOME; OR~~

~~(II) THAT ANOTHER STATE HAS JURISDICTION TO SUBJECT THE FINANCIAL INSTITUTION TO ANY OF SUCH TAXES REGARDLESS OF WHETHER, IN FACT, THE OTHER STATE DOES OR DOES NOT.~~

~~(24) "TRANSPORTATION PROPERTY" MEANS VEHICLES AND VESSELS CAPABLE OF MOVING UNDER THEIR OWN POWER, SUCH AS AIRCRAFT, TRAINS, WATER VESSELS AND MOTOR VEHICLES, AS WELL AS ANY EQUIPMENT OR CONTAINERS ATTACHED TO SUCH PROPERTY, SUCH AS ROLLING STOCK, BARGES, TRAILERS OR THE LIKE.~~