

~~(7) "CREDIT CARD" MEANS CREDIT, TRAVEL, OR ENTERTAINMENT CARD.~~

~~(8) "CREDIT CARD ISSUER'S REIMBURSEMENT FEE" MEANS THE FEE A BANK OR TRUST COMPANY RECEIVES FROM A MERCHANT'S BANK BECAUSE ONE OF THE PERSONS TO WHOM THE BANK OR TRUST COMPANY HAS ISSUED A CREDIT CARD HAS CHARGED MERCHANDISE OR SERVICES TO THE CREDIT CARD.~~

~~(9) "EMPLOYEE" MEANS, WITH RESPECT TO A PARTICULAR BANK OR TRUST COMPANY, ANY INDIVIDUAL WHO, UNDER THE USUAL COMMON LAW RULES APPLICABLE IN DETERMINING THE EMPLOYER-EMPLOYEE RELATIONSHIP, HAS THE STATUS OF AN EMPLOYEE OF THAT BANK OR TRUST COMPANY.~~

~~(10) (I) "GROSS RENTS" MEANS THE ACTUAL SUM OF MONEY OR OTHER CONSIDERATION PAYABLE FOR THE USE OR POSSESSION OF PROPERTY.~~

~~(II) "GROSS RENTS" INCLUDES:~~

~~1: ANY AMOUNT PAYABLE FOR THE USE OR POSSESSION OF REAL PROPERTY OR TANGIBLE PROPERTY WHETHER DESIGNATED AS A FIXED SUM OF MONEY OR AS A PERCENTAGE OF RECEIPTS, PROFITS, OR OTHERWISE;~~

~~2: ANY AMOUNT PAYABLE AS ADDITIONAL RENT OR IN LIEU OF RENT, SUCH AS INTEREST, TAXES, INSURANCE, REPAIRS, OR ANY OTHER AMOUNT REQUIRED TO BE PAID BY THE TERMS OF A LEASE OR OTHER ARRANGEMENT; AND~~

~~3: A PROPORTIONATE PART OF THE COST OF ANY IMPROVEMENT TO REAL PROPERTY MADE BY OR ON BEHALF OF THE BANK OR TRUST COMPANY WHICH REVERTS TO THE OWNER OR LESSOR UPON TERMINATION OF A LEASE OR OTHER ARRANGEMENT. THE AMOUNT TO BE INCLUDED IN GROSS RENTS IS THE AMOUNT OF AMORTIZATION OR DEPRECIATION ALLOWED IN COMPUTING THE TAXABLE INCOME BASE FOR THE TAXABLE YEAR. HOWEVER, WHERE A BUILDING IS ERRECTED ON LEASED LAND BY OR ON BEHALF OF THE BANK OR TRUST COMPANY, THE VALUE OF THE LAND IS DETERMINED BY MULTIPLYING THE GROSS RENT BY EIGHT AND THE VALUE OF THE BUILDING IS DETERMINED IN THE SAME MANNER AS IF OWNED BY THE BANK OR TRUST COMPANY.~~

~~(III) "GROSS RENTS" DOES NOT INCLUDE:~~

~~1: REASONABLE AMOUNTS PAYABLE AS SEPARATE CHARGES FOR WATER AND ELECTRIC SERVICE FURNISHED BY THE LESSOR;~~

~~2: REASONABLE AMOUNTS PAYABLE AS SERVICE CHARGES FOR JANITORIAL SERVICES FURNISHED BY THE LESSOR;~~

~~3: REASONABLE AMOUNTS PAYABLE FOR STORAGE, PROVIDED SUCH AMOUNTS ARE PAYABLE FOR SPACE NOT DESIGNATED AND NOT UNDER THE CONTROL OF THE BANK OR TRUST COMPANY; AND~~