

~~(1) A BANK HOLDING COMPANY AS DEFINED IN THE FEDERAL BANK HOLDING COMPANY ACT OF 1956, AS AMENDED; OR~~

~~(2) A BANK, TRUST COMPANY, SAVINGS BANK, OR SAVINGS AND LOAN ASSOCIATION INCORPORATED OR CHARTERED UNDER THE LAWS OF THIS STATE, ANOTHER STATE, OR THE UNITED STATES.~~

10-306.1.

(A) (1) IN THIS SECTION THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.

(2) "BANK" MEANS:

(I) A BANK HOLDING COMPANY AS DEFINED IN THE FEDERAL BANK HOLDING COMPANY ACT OF 1956, AS AMENDED, OR A BANK, TRUST COMPANY, SAVINGS BANK, OR SAVINGS AND LOAN ASSOCIATION INCORPORATED OR CHARTERED UNDER THE LAWS OF THIS STATE, ANOTHER STATE, OR THE UNITED STATES; OR

(II) A SUBSIDIARY OR AFFILIATE OF AN ENTITY DESCRIBED IN ITEM (I) OF THIS PARAGRAPH.

(3) "BIOTECHNOLOGY" MEANS THE APPLICATION OF BIOCHEMISTRY, MOLECULAR AND CELLULAR BIOLOGY, GENETICS, BIOENGINEERING, AND RELATED TECHNOLOGIES TO PRODUCE OR MODIFY PRODUCTS, TO IMPROVE PLANTS OR ANIMALS, TO DEVELOP MICROORGANISMS FOR SPECIFIC USES, TO IDENTIFY TARGETS FOR SMALL MOLECULE PHARMACEUTICAL DEVELOPMENT, OR TO TRANSFORM BIOLOGICAL SYSTEMS INTO USEFUL PROCESSES.

~~(2)~~ (4) "INTANGIBLE EXPENSE" MEANS:

(I) AN EXPENSE, LOSS, OR COST FOR, RELATED TO, OR IN CONNECTION DIRECTLY OR INDIRECTLY WITH, THE DIRECT OR INDIRECT ACQUISITION, USE, MAINTENANCE, MANAGEMENT, OWNERSHIP, SALE, EXCHANGE, OR ANY OTHER DISPOSITION OF INTANGIBLE PROPERTY, TO THE EXTENT THE EXPENSE, LOSS, OR COST IS ALLOWED AS A DEDUCTION OR COST IN DETERMINING TAXABLE INCOME FOR THE TAXABLE YEAR UNDER THE INTERNAL REVENUE CODE;

(II) A LOSS RELATED TO OR INCURRED IN CONNECTION DIRECTLY OR INDIRECTLY WITH FACTORING TRANSACTIONS OR DISCOUNTING TRANSACTIONS;

(III) A ROYALTY, PATENT, TECHNICAL, OR COPYRIGHT FEE;

(IV) A LICENSING FEE; AND

(V) ANY OTHER SIMILAR EXPENSE OR COST.

~~(2)~~ (5) "INTANGIBLE PROPERTY" MEANS PATENTS, PATENT APPLICATIONS, TRADE NAMES, TRADEMARKS, SERVICE MARKS, COPYRIGHTS, AND SIMILAR TYPES OF INTANGIBLE ASSETS.