

REQUIRED TO HAVE BEEN PAID. TRANSFER TAX WERE PAID WHEN THE CORPORATION CONSOLIDATING ACQUIRED TITLE TO THE REAL PROPERTY.

(e) (1) Articles of transfer, ARTICLES OF MERGER, ARTICLES OF CONSOLIDATION OR OTHER DOCUMENT WHICH EVIDENCES A MERGER OR CONSOLIDATION OF FOREIGN CORPORATIONS that are subject to county transfer tax under this section also may be taxable under § 13-202 or § 13-302 of this title or § 12-102 of this article.

(2) Before a transfer of title may be made under articles of transfer, ARTICLES OF MERGER, ARTICLES OF CONSOLIDATION, OR OTHER DOCUMENT WHICH EVIDENCES A MERGER OR CONSOLIDATION OF FOREIGN CORPORATIONS for any property for which a property certificate is required under § 3-112 of the Corporations and Associations Article, all recordation and transfer taxes shall be paid.

13-405.

(c) A corporate or partnership transfer as described in § 12-108(p), [and] (q), (V), AND (W) of this article is not subject to the county transfer tax.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1986.

Approved May 27, 1986.

CHAPTER 687

(Senate Bill 776)

AN ACT concerning

Black Bears

FOR the purpose of providing certain penalties for a person who violates certain regulations of the Secretary of Natural Resources concerning the hunting, possessing, selling, purchasing, shipping, carrying, transporting, or exporting of black bears; and exempting individuals from the penalties of this Act under certain circumstances.

BY repealing and reenacting, without amendments,

Article - Natural Resources
Section 10-101(e), 10-205(a) and (c), and 10-405(b)
Annotated Code of Maryland
(1983 Replacement Volume and 1985 Supplement)