

Department of Assessments and Taxation, except for liens or encumbrances upon vehicles which are filed and offered for record with the Motor Vehicle Administration, except for liens or encumbrances upon vessels which are filed and offered for record with the Department of Natural Resources, provided that conveyances to the State or any agency thereof or any political subdivision of the State shall not be subject to the tax or charge imposed by this section.-}-

(2) IN THIS SECTION THE FOLLOWING WORDS--HAVE WORD HAS THE MEANING INDICATED.

42) (1) [The term "instruments] "INSTRUMENTS of writing" [shall include] INCLUDES deeds, mortgages, chattel mortgages, bills of sale, leases, deeds of trust, contracts and agreements, and [shall also include a] filed financing [statement] STATEMENTS under the Uniform Commercial Code used to publicize any of the types of a secured transaction which, prior to enactment -}-hereof-}- ~~OF THIS TAX~~, were subject to [the tax hereby imposed but shall] THIS TAX.

(II) THE TERM "INSTRUMENTS OF WRITING" DOES not include:

1. MORTGAGES OR DEEDS OF TRUST FOR REFINANCING, TO THE EXTENT THAT THE AMOUNT OF THE REFINANCING IS NOT MORE THAN THE OUTSTANDING PRINCIPAL AMOUNT OF THE EXISTING MORTGAGE AT THE TIME OF REFINANCING, BY THE ORIGINAL MORTGAGOR, OF PROPERTY USED AS THE ORIGINAL MORTGAGOR'S PRINCIPAL RESIDENCE, IF THE MORTGAGOR FURNISHES A STATEMENT THAT HE IS THE ORIGINAL MORTGAGOR, THAT THE PROPERTY IS HIS PRINCIPAL RESIDENCE, AND SPECIFYING THE AMOUNT OF UNPAID PRINCIPAL ON THE EXISTING MORTGAGE THAT IS BEING FINANCED, AND THE STATEMENT SHALL BE IN THE MORTGAGE INSTRUMENT OFFERED FOR RECORD AS PART OF ITS RECITALS OR AS PART OF THE ACKNOWLEDGMENT, OR IN A SEPARATE AFFIDAVIT ACCOMPANYING THE INSTRUMENT SIGNED UNDER THE PENALTIES OF PERJURY BY THE MORTGAGOR;

2. [mechanic's] MECHANIC'S liens, crop liens, or security agreements relating to farm products or equipment used in farming operations[,];

3. [purchase-money] PURCHASE-MONEY mortgages[,];

4. [assignments] ASSIGNMENTS of mortgages or deeds of trust[,];

5. [conditional] CONDITIONAL sales contracts, [or] other purchase-money security agreements or [a] security [agreement] AGREEMENTS relating to the assignment of contract rights, accounts, general intangibles or inventory as [these] THOSE terms are defined in the Uniform Commercial Code; [or]