(2) the clerk of the circuit court of a county evidencing that title to real property has been conveyed through a merger or consolidation of 2 or more foreign corporations, foreign limited liability companies, foreign partnerships, or foreign limited partnerships.

[(l)] (Q) "Subsidiary corporation" includes any corporation that is a subsidiary of either a parent corporation or any other subsidiary corporation of the parent corporation.

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(c) (1) When property is transferred subject to a mortgage or deed of trust, the recordation tax does not apply to the principal amount of debt assumed by the transferee, if the instrument of writing transfers the property from the transferor to a:

[(1)] (I) spouse or former spouse;

[(2)] (II) son, daughter, stepson, or stepdaughter;

[(3)] (III) parent or stepparent;

[(4)] (IV) son–in–law, daughter–in–law, stepson–in–law, or stepdaughter–in–law;

[(5)] (V) parent–in–law or stepparent–in–law; [or]

[(6)] (VI) grandchild or stepgrandchild; OR

(VII) DOMESTIC PARTNER OR FORMER DOMESTIC PARTNER.

(2) (I) TO QUALIFY AS A DOMESTIC PARTNER UNDER THIS SUBSECTION AN INDIVIDUAL SHALL SUBMIT EVIDENCE OF A DOMESTIC PARTNERSHIP.

(II) TO QUALIFY AS A FORMER DOMESTIC PARTNER UNDER THIS SUBSECTION AN INDIVIDUAL SHALL SUBMIT EVIDENCE OF DISSOLUTION OF A DOMESTIC PARTNERSHIP.

(d) (1) An instrument of writing that transfers property between [spouses or former spouses] THE FOLLOWING INDIVIDUALS is not subject to recordation tax:.

(I) SPOUSES OR FORMER SPOUSES; OR

(II) DOMESTIC PARTNERS OR FORMER DOMESTIC PARTNERS.

(2) (I) TO QUALIFY AS A DOMESTIC PARTNER UNDER THIS SUBSECTION, AN INDIVIDUAL SHALL SUBMIT EVIDENCE OF A DOMESTIC PARTNERSHIP.

(II) TO QUALIFY AS A FORMER DOMESTIC PARTNER UNDER THIS SUBSECTION, AN INDIVIDUAL SHALL SUBMIT EVIDENCE OF DISSOLUTION OF A DOMESTIC PARTNERSHIP.