

is \$1.65. The Department shall collect the recordation tax when the articles of transfer, ARTICLES OF MERGER, ARTICLES OF CONSOLIDATION, OR OTHER DOCUMENT WHICH EVIDENCES A MERGER OR CONSOLIDATION OF FOREIGN CORPORATIONS are filed.

12-105.

(g) (1) For a transfer under § 12-106 of this title, the recordation tax applies to the value of the real property determined by the Department at the date of finality immediately before the date of transfer.

(2) FOR A TRANSFER BY ARTICLES OF MERGER, ARTICLES OF CONSOLIDATION, OR OTHER DOCUMENTS WHICH EVIDENCE A MERGER OR CONSOLIDATION OF FOREIGN CORPORATIONS, THE RECORDATION TAX APPLIES TO THE VALUE OF THE REAL PROPERTY DETERMINED BY THE DEPARTMENT AT THE DATE OF FINALTY IMMEDIATELY BEFORE THE DATE OF THE MERGER OR CONSOLIDATION.

12-106.

Except as provided in § 12-108(p) [and], (q), (v), AND (w) of this title, the recordation tax applies to instruments of writing that transfer the real property of a corporation to its stockholders or the real property of a partnership to its partners.

12-108.

(p) An instrument of writing is not subject to recordation tax if the instrument of writing is:

(1) a transfer of title to real property between a parent corporation and its subsidiary corporation or between 2 or more subsidiary corporations wholly owned by the same parent corporation, IF THE PARENT CORPORATION IS AN ORIGINAL STOCKHOLDER OF THE SUBSIDIARY CORPORATION, OR SUBSIDIARY CORPORATIONS, OR BECAME A STOCKHOLDER THROUGH GIFT OR BEQUEST FROM AN ORIGINAL STOCKHOLDER OF THE SUBSIDIARY CORPORATION, OR SUBSIDIARY CORPORATIONS, for:

(i) no consideration;

(ii) nominal consideration; or

(iii) consideration that comprises only the issuance, cancellation, or surrender of stock of a subsidiary corporation; ~~or~~

(2) a deed made:

(i) under reorganizations described in § 368(a) of the Internal Revenue Code; or