

(ii) under §§ 371 through 374 of the Internal Revenue Code; OR

(3) A TRANSFER OF TITLE TO REAL PROPERTY FROM A SUBSIDIARY CORPORATION TO ITS PARENT CORPORATION FOR NO CONSIDERATION, NOMINAL CONSIDERATION OR CONSIDERATION THAT COMPRISES ONLY THE ISSUANCE, CANCELLATION, OR SURRENDER OF A SUBSIDIARY'S STOCK, WHERE THE PARENT CORPORATION:

(I) PREVIOUSLY OWNED THE REAL PROPERTY;

(II) OWNS THE STOCK OF THE SUBSIDIARY AND HAS OWNED THAT STOCK FOR A PERIOD GREATER THAT 18 MONTHS; OR

(III) ACQUIRES THE STOCK OF A SUBSIDIARY CORPORATION WHICH HAS BEEN IN EXISTENCE AND HAS OWNED THE REAL PROPERTY FOR A PERIOD OF 2 YEARS.

(V) ARTICLES OF MERGER OR OTHER DOCUMENT WHICH EVIDENCES A MERGER OF FOREIGN CORPORATIONS ARE NOT SUBJECT TO RECORDATION TAX IF THERE IS A TRANSFER OF REAL PROPERTY:

(1) FROM A PARENT CORPORATION TO ITS SUBSIDIARY CORPORATION;

(2) FROM A SUBSIDIARY CORPORATION TO ITS PARENT CORPORATION WHERE THE PARENT CORPORATION:

(I) PREVIOUSLY OWNED THE REAL PROPERTY;

(II) OWNS THE STOCK OF THE SUBSIDIARY AND HAS OWNED THAT STOCK FOR A PERIOD GREATER THAN 18 MONTHS; OR

(III) ACQUIRES THE STOCK OF A SUBSIDIARY CORPORATION WHICH HAS BEEN IN EXISTENCE AND HAS OWNED THE REAL PROPERTY FOR A PERIOD OF 2 YEARS; OR

(3) FROM A CORPORATION MERGING OUT OF EXISTENCE TO ITS SUCCESSOR WHERE RECORDATION TAX AND, IF THEN REQUIRED TO HAVE BEEN PAID, TRANSFER TAX WERE PAID WHEN THE CORPORATION MERGING OUT OF EXISTENCE ACQUIRED TITLE TO THE REAL PROPERTY.

(W) ARTICLES OF CONSOLIDATION OR OTHER DOCUMENTS THAT EVIDENCE A CONSOLIDATION OF FOREIGN CORPORATIONS ARE NOT SUBJECT TO RECORDATION TAX IF RECORDATION TAX AND, IF THEN REQUIRED TO HAVE BEEN PAID, TRANSFER TAX WERE PAID WHEN THE CORPORATION CONSOLIDATING TO FORM A NEW CORPORATION ACQUIRED TITLE TO THE REAL PROPERTY.

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(b) (3) The recordation tax on a security agreement [or], articles of transfer, ARTICLES OF MERGER, ARTICLES OF CONSOLIDATION OR OTHER DOCUMENTS WHICH EVIDENCE A MERGER OR