

(2) ~~THE CLERK OF THE CIRCUIT COURT OF A COUNTY INDICATING EVIDENCING THAT TITLE TO REAL PROPERTY HAS BEEN CONVEYED THROUGH A MERGER OR CONSOLIDATION OF 2 OR MORE FOREIGN CORPORATIONS.~~

(H) "SUBSIDIARY CORPORATION" INCLUDES ANY CORPORATION THAT IS A SUBSIDIARY OF EITHER A PARENT CORPORATION OR ANY OTHER SUBSIDIARY CORPORATION OF THE PARENT CORPORATION.

13-205.

(d) (1) For a transfer under § 13-206 of this title, the transfer 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 TRANSFER TAX APPLIES TO THE VALUE OF THE REAL PROPERTY DETERMINED BY THE DEPARTMENT AT THE DATE OF FINALITY IMMEDIATELY BEFORE THE DATE OF THE MERGER OR CONSOLIDATION.

13-206.

Except as provided in § 13-207(a)(9), [and] (10), (15), AND (16) of this title, the transfer tax applies to conveyances that transfer the real property of a corporation to its stockholders or the real property of a partnership to its partners .

13-207.

(a) Transfer tax does not apply to an instrument of writing described in:

- (1) § 12-108(a) of this article (Transfer to government or public agency);
- (2) § 12-108(c) of this article (Transfer between relatives);
- (3) § 12-108(d) of this article (Transfer between spouses);
- (4) § 12-108(e) of this article (Supplemental instrument);
- (5) § 12-108(f) of this article (Previously recorded instrument);
- (6) § 12-108(l) of this article (Judgments);
- (7) § 12-108(n) of this article (Order of satisfaction);