

(8) § 12-108(o) of this article (Participation agreement);

(9) § 12-108(p) of this article (Transfer of corporate property between related corporations);

(10) § 12-108(q) of this article (Corporate or partnership conveyance);

(11) § 12-108(r) of this article (Land installment contracts);

(12) § 12-108(s) of this article (Options to purchase real property);

(13) § 12-108(t) of this article (Deed for prior contract of sale); [or]

(14) § 12-108(u) of this article (Leases of 7 years or less);

(15) § 12-108(v) OF THIS ARTICLE (MERGERS); OR

(16) § 12-108(w) OF THIS ARTICLE (CONSOLIDATIONS).

13-404.

(a) Except as provided under subsection (b) of this section, the Department shall collect county transfer tax at the rate set by each county for articles of transfer, ARTICLES OF CONSOLIDATION, OR ARTICLES OF MERGER filed with the Department as required by § 3-107 of the Corporations and Associations Article, OR OTHER DOCUMENT FILED WITH THE CLERK OF THE CIRCUIT COURT OF A COUNTY OR THE DEPARTMENT WHICH EVIDENCES A MERGER OR CONSOLIDATION OF FOREIGN CORPORATIONS.

(b) (1) Articles of transfer are not subject to county transfer tax if the articles of transfer are for:

[(1)] (I) a transfer of 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 OR SUBSIDIARIES, OR BECAME A STOCKHOLDER THROUGH GIFT OR BEQUEST FROM AN ORIGINAL STOCKHOLDER OF THE CORPORATION FOR:

[(i)] 1. no consideration;

[(ii)] 2. nominal consideration; or

[(iii)] 3. consideration that comprises only the issuance, cancellation, or surrender of a subsidiary's stock;

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