

(ii) creates or gives notice of a security interest in personal property.

(2) "Instrument of writing" includes:

(i) a deed or contract;

(ii) a mortgage, deed of trust, or other contract that creates an encumbrance on real property;

(iii) a lease of real property;

(iv) an assignment of a lessee's interest in real property;

(v) articles of transfer;

(vi) a security agreement;

(vii) articles of merger or other document which evidences a merger of foreign corporations OR FOREIGN LIMITED PARTNERSHIPS; and

(viii) articles of consolidation or other document which evidences a consolidation of foreign corporations.

(i) "Articles of merger" means a document filed with the Department under § 3-107 OR § 10-208 of the Corporations and Associations Article which evidences a merger involving at least one Maryland corporation OR MARYLAND LIMITED PARTNERSHIP.

(k) "Documents which evidence the merger or consolidation of foreign [corporations] CORPORATIONS OR FOREIGN LIMITED PARTNERSHIPS" means those documents that are filed or recorded with:

(1) The Department under § 3-117 of the Corporations and Associations Article; or

(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 OR FOREIGN LIMITED PARTNERSHIPS.

12-103.

(d) For articles of transfer, articles of merger, or articles of consolidation filed with the Department under § 3-107 of the Corporations and Associations Article, or other document filed with the Department which evidences a merger or consolidation of foreign corporations OR FOREIGN LIMITED PARTNERSHIPS, the recordation tax rate is \$1.65. The Department shall collect the recordation tax when the articles of transfer,