

13-207.

(a) [Transfer tax does not apply to an instrument of writing described in] AN INSTRUMENT OF WRITING IS NOT SUBJECT TO TRANSFER TAX TO THE SAME EXTENT THAT IT IS NOT SUBJECT TO RECORDATION TAX UNDER:

- (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);
- (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);
- (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).