

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, § 4A-704, § 9-903, or § 10-208 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, foreign limited liability companies, FOREIGN PARTNERSHIPS, or foreign limited partnerships.

(e) (1) Articles of transfer, articles of merger, articles of consolidation or other document which evidences a merger or consolidation of foreign corporations or foreign limited liability companies OR FOREIGN PARTNERSHIPS that are subject to county transfer tax under this section also may be taxable under § 13-202 or § 13-302 of this title or § 12-102 of this article.

(2) Before a transfer of title may be made under articles of transfer, articles of merger, articles of consolidation, or other document which evidences a merger or consolidation of foreign corporations or foreign limited liability companies OR FOREIGN PARTNERSHIPS for any property for which a property certificate is required under § 3-112 or § 4A-708 of the Corporations and Associations Article, all recordation and transfer taxes shall be paid.

SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall be applied and construed to effectuate its general purpose to make uniform the law with respect to the subject of this Act among states enacting it.

SECTION 4. AND BE IT FURTHER ENACTED, That if any provision of this Act or the application thereof to any person or circumstance is held invalid for any reason in a court of competent jurisdiction, the invalidity does not affect other provisions or any other application of this Act which can be given effect without the invalid provision or application, and for this purpose the provisions of this Act are declared severable.

SECTION 5. AND BE IT FURTHER ENACTED, That this Act does not affect an action or proceeding commenced or right accrued before this Act takes effect, and the liability of a partner for debts and obligations of the partnership, whether in contract or in tort, that arises from an act or omission of or contract entered into by the partnership before this Act takes effect, is not affected by this Act.

SECTION 6. AND BE IT FURTHER ENACTED, That this Act shall take effect ~~October 1, 1997~~ July 1, 1998.

Approved May 22, 1997.