

(7) A vehicle transferred by a corporation to its stockholder or stockholders or by a limited liability company to its member or members as a liquidating distribution of tangible personal property where the vehicle or vehicles transferred are not a principal or substantial asset of the corporation or limited liability company as determined by the Administration;

(8) A vehicle transferred as a result of a reorganization within the meaning of § 368(a) of the Internal Revenue Code OR A VEHICLE TRANSFERRED AS A RESULT OF A ~~TAX-EXEMPT~~ STATUTORY MERGER OR CONSOLIDATION OF A CORPORATION AND A LIMITED LIABILITY COMPANY IF NO GAIN OR LOSS IS RECOGNIZED AS A RESULT OF THE TRANSACTION UNDER § 332 AND § 721 OF THE INTERNAL REVENUE CODE; [or]

(9) A vehicle transferred to a Family Investment Program recipient or an individual certified by the Department of Human Resources or a local department of social services as eligible for transfer of the vehicle that was exempted from the excise tax imposed by this part under subsection (a)(24) of this section; OR

(10) A VEHICLE TRANSFERRED INTO A WRITTEN INTER VIVOS TRUST IN WHICH THE TRANSFEROR IS THE PRIMARY BENEFICIARY.

23-106.

(a) This section does not apply to:

(1) Any transfer of a used vehicle to any licensed dealer or to any foreign dealer;

(2) Any transfer between:

(i) Spouses;

(ii) A parent and child; or

(iii) Co-owners of the vehicle to be transferred when a co-owner's name is being removed from the title;

(3) Any transfer of a used vehicle that is not to be both titled and registered in this State;

(4) Any transfer of a used vehicle among any agencies of the State; [or]

(5) Any transfer of a used vehicle as described in § 13-503.2 of this article; OR

(6) ANY TRANSFER OF A USED VEHICLE INTO A WRITTEN INTER VIVOS TRUST IN WHICH THE TRANSFEROR IS THE PRIMARY BENEFICIARY.

(b) (1) Except as provided in paragraph (4) of this subsection, if any licensed dealer that also is an inspection station transfers any used vehicle, it shall:

(i) Prepare and attach an inspection certificate to a window of the vehicle; or