

county transfer tax exemption for certain transfers of real property from certain entities to a limited liability company.

BY repealing and reenacting, without amendments,

Article - Corporations and Associations  
Section 4A-101(a), (m), and (r)  
Annotated Code of Maryland  
(1999 Replacement Volume)

BY repealing and reenacting, with amendments,

Article - Corporations and Associations  
Section 4A-211  
Annotated Code of Maryland  
(1999 Replacement Volume)

BY repealing and reenacting, with amendments,

Article - Tax - Property  
Section 12-108(y)  
Annotated Code of Maryland  
(1994 Replacement Volume and 1999 Supplement)

BY repealing and reenacting, without amendments,

Article - Tax - Property  
Section 13-207(a)(18) and 13-405(c)  
Annotated Code of Maryland  
(1994 Replacement Volume and 1999 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

**Article - Corporations and Associations**

4A-101.

(a) In this title the following terms have the meanings indicated.

(m) "Limited partnership" means a Maryland limited partnership or foreign limited partnership as defined in § 10-101 of this article.

(r) "Partnership" means a partnership formed under the laws of this State, any other state, or under the laws of a foreign country.

4A-211.

(a) A [general partnership formed under the provisions of Title 9 of this article or a limited partnership formed under the provisions of Title 10 of this article] PARTNERSHIP may convert to a limited liability company by filing articles of organization that meet the requirements of § 4A-204 of this subtitle and include the following: