

(III) EACH MEMBER'S ALLOCATION OF THE PROFITS AND LOSSES OF THE LIMITED LIABILITY COMPANY IS IDENTICAL TO THAT MEMBER'S ALLOCATION OF THE PROFITS AND LOSSES OF THE CONVEYING REAL ESTATE ENTERPRISE;

(IV) THE TRANSFER IS PART OF A DISCONTINUATION OF THE REAL ESTATE ENTERPRISE; AND

(V) ALL REAL PROPERTY OWNED BY THE INDIVIDUALS AND USED IN THE CONDUCT OF ~~THE~~ ANY REAL ESTATE ENTERPRISE IS BEING CONVEYED TO A SINGLE LIMITED LIABILITY COMPANY.

(3) AN INDIVIDUAL'S OTHER BUSINESS INTERESTS UNRELATED TO THE REAL ESTATE ENTERPRISE AND UNAFFECTED BY THE TITLE TRANSFER TO A LIMITED LIABILITY COMPANY MAY NOT AFFECT THE INDIVIDUAL'S ABILITY TO CLAIM THE EXEMPTION FROM THE RECORDATION TAX DESCRIBED IN THIS SUBSECTION.

13-207.

(a) An instrument of writing is not subject to transfer tax to the same extent that it is not subject to recordation tax under:

(18) § 12-108(y) OR (BB) of this article (Transfer from predecessor entity OR REAL ESTATE ~~ENTITY~~ ENTERPRISE to limited liability company);

13-405.

(c) A corporate, limited liability company, or partnership transfer as described in § 12-108(p), (q), (v), (w), [and] (y), AND (BB) of this article is not subject to the county transfer tax.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2001.

Approved May 18, 2001.

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## CHAPTER 574

### (Senate Bill 35)

AN ACT concerning

### **Child Passenger Safety Technicians and Sponsoring Organizations - Qualified Immunity from Civil Liability**

FOR the purpose of providing immunity from civil liability for child passenger safety technicians and sponsoring organizations for acts and omissions that occur solely in the inspection of, installation, or adjustment of a child safety seat in a motor vehicle, or in giving certain advice or assistance under certain circumstances; defining certain terms; providing for the application of this Act; and generally relating to qualified immunity from civil liability for child