

~~(H) THE CONSIDERATION REFERRED TO IN SUBSECTION (B)(2)(I) OF THIS SECTION;~~

~~(I) THE AMOUNT OF ASSETS OTHER THAN REAL ESTATE REFERRED TO IN SUBSECTION (B)(2)(II) OF THIS SECTION; AND~~

~~(II) ANY EXEMPTION PROVIDED FOR IN SUBSECTION (C) OF THIS SECTION.~~

~~(3) THE REPORT SHALL BE ACCOMPANIED BY PAYMENT OF:~~

~~(I) A \$20 FILING FEE; AND~~

~~(II) ANY TAX, INTEREST, AND PENALTY THAT IS DUE.~~

~~(E) (1) IF ANY TAX DUE UNDER THIS SECTION REMAINS UNPAID FOR 30 DAYS AFTER THE DATE OF THE FINAL TRANSFER, THEN:~~

~~(I) INTEREST ON THE UNPAID AMOUNT SHALL ACCRUE THEREAFTER AT THE RATE OF 1% PER MONTH; AND~~

~~(II) A PENALTY OF 10% OF THE UNPAID AMOUNT SHALL BE DUE.~~

~~(2) ANY TAX, INTEREST, AND PENALTY DUE UNDER THIS SECTION IS AN OBLIGATION OF THE REAL PROPERTY ENTITY.~~

~~(3) FOR REASONABLE CAUSE, THE DEPARTMENT MAY WAIVE THE IMPOSITION OF INTEREST OR PENALTY.~~

~~(F) THIS SECTION DOES NOT APPLY TO:~~

~~(1) A PLEDGE OF STOCK OR OTHER INTEREST IN A REAL PROPERTY ENTITY AS SECURITY FOR A LOAN; OR~~

~~(2) THE ADMISSION TO THE REAL PROPERTY ENTITY OF ADDITIONAL SHAREHOLDERS, PARTNERS, BENEFICIAL OWNERS, OR OTHER MEMBERS INCIDENT TO THE RAISING OF ADDITIONAL CAPITAL THROUGH A PUBLIC OR PRIVATE OFFERING OF STOCK OR OTHER INTERESTS IN THE REAL PROPERTY ENTITY IF:~~

~~(I) THE EFFECTIVE MANAGEMENT OF THE REAL PROPERTY ENTITY IS NOT SUBSTANTIALLY CHANGED; AND~~

~~(II) UNDER THE TERMS OF THE OFFERING, NONE OF THE NEW MEMBERS IS EXPECTED TO PARTICIPATE IN THE DAY TO DAY MANAGEMENT OF THE REAL PROPERTY ENTITY.~~

~~(G) (1) THE DEPARTMENT SHALL ADOPT REGULATIONS TO ADMINISTER THIS SECTION.~~

~~(2) THE REGULATIONS SHALL INCLUDE ANY ADDITIONAL STANDARDS AND EXEMPTIONS TO ASSURE THAT:~~