

(k) "Documents which evidence the merger or consolidation of foreign corporations, FOREIGN LIMITED LIABILITY COMPANIES, or foreign limited partnerships" means those documents that are filed or recorded with:

(1) the Department under § 3-117, § 4A-1012, or § 10-912 of the Corporations and Associations Article; or

(2) the clerk of the circuit court of a county evidencing that title to real property has been conveyed through a merger or consolidation of 2 or more foreign corporations, FOREIGN LIMITED LIABILITY COMPANIES, or foreign limited partnerships.

12-103.

(d) For articles of transfer, articles of merger, or articles of consolidation filed with the Department under § 3-107 of the Corporations and Associations Article, or other document filed with the Department which evidences a merger or consolidation of foreign corporations, FOREIGN LIMITED LIABILITY COMPANIES, or foreign limited partnerships, the recordation tax rate is \$1.65. The Department shall collect the recordation tax when the articles of transfer, articles of merger, articles of consolidation, or other document which evidences a merger or consolidation of foreign corporations, FOREIGN LIMITED LIABILITY COMPANIES, or foreign limited partnerships are filed.

12-105.

(g) (1) For a transfer under § 12-106 of this title, the recordation tax applies to the value of the real property determined by the Department at the date of finality immediately before the date of transfer.

(2) For a transfer by articles of merger, articles of consolidation, or other documents which evidence a merger or consolidation of foreign corporations, FOREIGN LIMITED LIABILITY COMPANIES, or foreign limited partnerships, the recordation tax applies to the value of the real property determined by the Department at the date of finality immediately before the date of the merger or consolidation.

12-106.

Except as provided in § 12-108(p), (q), (v), and (w) of this title, the recordation tax applies to instruments of writing that transfer the real property of a corporation to its stockholders, THE REAL PROPERTY OF A LIMITED LIABILITY COMPANY TO ITS MEMBERS, or the real property of a partnership to its partners.

12-108.

(q) An instrument of writing that transfers real property from a corporation, LIMITED LIABILITY COMPANY, or partnership on its liquidation, dissolution, or termination is not subject to recordation tax, if the transferee is: