

(1) an original stockholder of the corporation, AN ORIGINAL MEMBER OF THE LIMITED LIABILITY COMPANY, or [to] an original partner of the partnership;

(2) a direct descendant or relative within 2 degrees of an original stockholder of the corporation, AN ORIGINAL MEMBER OF THE LIMITED LIABILITY COMPANY, or AN original partner of the partnership counting by the civil law method; or

(3) a stockholder, MEMBER, or partner who became a stockholder, MEMBER, or partner through gift or bequest from an original stockholder of the corporation, AN ORIGINAL MEMBER OF THE LIMITED LIABILITY COMPANY, or AN original partner of the partnership.

12-109.

(b) (1) Except as provided in paragraph (2) of this subsection, the recordation tax on an instrument of writing or a security agreement recorded under subsection (a)(1) of this section in any county shall be paid to the clerk of the circuit court for the county.

(2) In Prince George's County, the recordation tax on an instrument of writing or a security agreement recorded under subsection (a)(1) of this section shall be paid to the Director of Finance of Prince George's County.

(3) The recordation tax on a security agreement, articles of transfer, 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 filed with the Department shall be paid to the Department.

13-101.

(c) (1) "Instrument of writing" means a written instrument that conveys title to, or a leasehold interest in, real property.

(2) "Instrument of writing" includes:

(i) a deed or contract;

(ii) a lease;

(iii) an assignment of a lessee's interest;

(iv) articles of transfer;

(v) articles of merger or other document which evidences a merger of foreign corporations, FOREIGN LIMITED LIABILITY COMPANIES, or foreign limited partnerships; and

(vi) articles of consolidation or other document which evidences a consolidation of foreign corporations.

(3) "Instrument of writing" does not include: