

Article - Tax - Property

13-101.

(e) "Articles of merger" means a document filed with the Department under § 3-107, [§ 4A-704] § 4A-703, § 9-903, or § 10-208 of the Corporations and Associations Article which evidences a merger involving at least one Maryland corporation, Maryland limited liability company, Maryland partnership, or Maryland limited partnership.

DRAFTER'S NOTE:

Error: Incorrect cross-reference in § 13-101(e) of the Tax - Property Article.

Occurred: Ch. 536, Acts of 1992.

13-404.

(a) Except as provided under subsection (b) of this section, the Department shall collect county transfer tax at the rate set by each county for articles of transfer, articles of consolidation, or articles of merger filed with the Department as required by § 3-107, [§ 4A-704] § 4A-703, § 9-903, or § 10-208 of the Corporations and Associations Article, or other document filed with the clerk of the circuit court of a county or the Department which evidences a merger or consolidation of foreign corporations, foreign limited liability companies, foreign partnerships, or foreign limited partnerships.

DRAFTER'S NOTE:

Error: Incorrect cross-reference in § 13-404(a) of the Tax - Property Article.

Occurred: Ch. 536, Acts of 1992.

SECTION 6. AND BE IT FURTHER ENACTED, That the publishers of the Annotated Code of Maryland, subject to the approval of the Department of Legislative Services, shall make any changes in the text of the Annotated Code necessary to effectuate any termination provision that was enacted by the General Assembly and has taken effect or will take effect prior to October 1, 1998. Any enactment of the 1998 Session of the General Assembly that negates or extends the effect of a previously enacted termination provision shall prevail over the provisions of this section.

SECTION 7. AND BE IT FURTHER ENACTED, That the Drafter's Notes contained in this Act are not law and may not be considered to have been enacted as part of this Act.

SECTION 8. AND BE IT FURTHER ENACTED, That, except for Section 2 of this Act, the provisions of this Act are intended solely to correct technical errors in the law and that there is no intent to revive or otherwise affect law that is the subject of other acts, whether those acts were signed by the Governor prior to or after the signing of this Act.