(B) LIENS ON VEHICLES AND VESSELS.

A SECURITY AGREEMENT IS NOT SUBJECT TO RECORDATION TAX, IF THE SECURITY AGREEMENT IS:

(1) ON A VEHICLE AND IS PERFECTED BY FILING WITH THE MOTOR VEHICLE ADMINISTRATION; OR

(2) ON A VESSEL AND IS PERFECTED BY FILING WITH THE DEPARTMENT OF NATURAL RESOURCES.

(C) TRANSFERS BETWEEN RELATIVES.

~~AN INSTRUMENT OF WRITING THAT STATES THE PRINCIPAL AMOUNT OF DEBT INCURRED ON PROPERTY SECURED BY A MORTGAGE OR DEED OF TRUST ASSUMED BY A TRANSFEREE IS NOT SUBJECT TO RECORDATION TAX~~ THE RECORDATION TAX DOES NOT APPLY TO THE PRINCIPAL AMOUNT OF DEBT SECURED BY A MORTGAGE OR DEED OF TRUST ON PROPERTY TRANSFERRED BY AN INSTRUMENT OF WRITING, IF THE TRANSFEROR TRANSFERS THE PROPERTY TO A:

(1) SPOUSE OR FORMER SPOUSE;

(2) SON OR DAUGHTER;

(3) PARENT;

(4) SON-IN-LAW OR DAUGHTER-IN-LAW; OR

(5) PARENT-IN-LAW.

(D) TRANSFERS BETWEEN SPOUSES.

AN INSTRUMENT OF WRITING THAT TRANSFERS PROPERTY BETWEEN SPOUSES OR FORMER SPOUSES IN ACCORDANCE WITH A PROPERTY SETTLEMENT OR DIVORCE DECREE IS NOT SUBJECT TO RECORDATION TAX.

(E) SUPPLEMENTAL INSTRUMENTS.

~~EXCEPT TO THE EXTENT THAT A SUPPLEMENTAL INSTRUMENT OF WRITING INCREASES THE AMOUNT OF DEBT SECURED, THE SUPPLEMENTAL INSTRUMENT IS NOT SUBJECT TO RECORDATION TAX.~~ A SUPPLEMENTAL INSTRUMENT OF WRITING IS NOT SUBJECT TO RECORDATION TAX EXCEPT TO THE EXTENT THAT:

(1) ACTUAL CONSIDERATION IS PAYABLE ON THE SUPPLEMENTAL INSTRUMENT OF WRITING; OR

(2) THE AMOUNT OF DEBT IS INCREASED BY THE SUPPLEMENTAL INSTRUMENT OF WRITING.

(F) PREVIOUSLY RECORDED INSTRUMENT.

AN INSTRUMENT OF WRITING PREVIOUSLY RECORDED IS NOT SUBJECT TO RECORDATION TAX WHEN THE INSTRUMENT OR A ~~CERTIFIED COPY~~