term "articles of transfer" is substituted for the former reference to "articles of sale, lease, exchange or other transfer of all or substantially all the property and assets of a corporation", for clarity.

In paragraph (3)(i) of this subsection, the reference to "other contract that creates an encumbrance on real property" is added for clarity.

In paragraph (3)(ii) of this subsection, the reference to "security agreement, as defined in § 12-101(e) of this article" is substituted for the former reference to "conditional sales contract, or other device the purpose of which is to afford a security in real property rather than convey title thereto" to conform to current practice and the definition of "security agreement" in § 12-101 of this article.

As to the exclusion of leases for 7 years or less, see § 13-207(a)(14) of this title.

Defined terms: "Articles of transfer" § 1-101
"Includes";"including" § 1-101
"Real property" § 1-101

13-102. RESPONSIBILITY FOR PAYMENT OF TAX.

BY AGREEMENT, A TRANSFER TAX UNDER THIS TITLE MAY BE PAID BY ANY PERSON.

REVISOR'S NOTE: This section is new language added to conform to current practice under the general provisions of RP § 1-104.

Defined term: "Person" § 1-101

13-103. RESERVED.

13-104. RESERVED.

SUBTITLE 2. STATE TAX -- IN GENERAL.

13-201. "TRANSFER TAX" DEFINED.

IN THIS SUBTITLE, "TRANSFER TAX" MEANS THE TAX IMPOSED UNDER THIS SUBTITLE.

REVISOR'S NOTE: This section is new language added to avoid repetition of phrases such as "the tax imposed under § 13-202 of this subtitle".

13-202. IMPOSITION OF TAX.

EXCEPT AS OTHERWISE PROVIDED IN THIS SUBTITLE, A TRANSFER TAX IS IMPOSED ON AN INSTRUMENT OF WRITING: