the Code.

The balance of former Art. 81, § 277B(a) now appears as §§ 12-106 and 13-405 of this article.

Defined terms: "Corporation" § 1-101
"Real property" § 1-101 "Transfer tax" § 13-201

13-207. EXEMPTIONS FROM TRANSFER TAX.

(A) EXEMPTIONS PARALLEL TO RECORDATION TAX EXEMPTIONS.

TRANSFER TAX DOES NOT APPLY TO AN INSTRUMENT OF WRITING DESCRIBED IN:

(1) § 12-108(A) OF THIS ARTICLE [TRANSFER TO GOVERNMENT OR PUBLIC AGENCY];

(2) § 12-108(C) OF THIS ARTICLE [TRANSFER BETWEEN RELATIVES];

(3) § 12-108(D) OF THIS ARTICLE [TRANSFER BETWEEN SPOUSES];

(4) § 12-108(E) OF THIS ARTICLE [SUPPLEMENTAL INSTRUMENT];

(5) § 12-108(F) OF THIS ARTICLE [PREVIOUSLY RECORDED INSTRUMENT];

(6) § 12-108(L) OF THIS ARTICLE [JUDGMENTS];

(7) § 12-108(N) OF THIS ARTICLE [ORDER OF SATISFACTION];

(8) § 12-108(O) OF THIS ARTICLE [PARTICIPATION AGREEMENT];

(9) § 12-108(P) OF THIS ARTICLE [TRANSFER OF CORPORATE PROPERTY BETWEEN RELATED CORPORATIONS];

(10) § 12-108(Q) OF THIS ARTICLE [CORPORATE OR PARTNERSHIP CONVEYANCE];

(11) § 12-108(R) OF THIS ARTICLE [LAND INSTALLMENT CONTRACTS];

(12) § 12-108(S) OF THIS ARTICLE [OPTIONS TO PURCHASE REAL PROPERTY];

(13) § 12-108(T) OF THIS ARTICLE [DEED FOR PRIOR CONTRACT OF SALE]; OR

(14) § 12-108(U) OF THIS ARTICLE [LEASES OF 7 YEARS OR LESS].