

the income tax package; and providing for the effective date of this Act.

BY repealing and reenacting, with amendments,

Article - Tax - Property
Section ~~9-104(e)(1)~~ 9-102(d) and 9-104(e)
Annotated Code of Maryland
(1986 Volume and 1987 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article - Tax - Property

9-102.

(d) (1) The Department shall give to each renter notice of possible property tax relief under this section.

(2) THE COMPTROLLER SHALL PROVIDE IN EACH PACKAGE OF INCOME TAX FORMS AND INSTRUCTIONS NOTICE OF THE AVAILABILITY OF A PROPERTY TAX CREDIT UNDER THIS SECTION. SUCH NOTICE SHALL BE SIMILAR IN EVERY WAY TO THAT PROVIDED HOMEOWNERS IN § 9-104(E) OF THIS SUBTITLE.

9-104.

(e) (1) The Comptroller shall include in each package of income tax forms and instructions[:

(i) an application form for a property tax credit under this section;

(ii) any necessary instructions for completing the application; and

(iii) a return envelope] NOTICE OF THE AVAILABILITY OF A PROPERTY TAX CREDIT UNDER THIS SECTION. NOTICE SHALL INCLUDE ANY INFORMATION NEEDED TO CONVEY:

1. (I) ELIGIBILITY;

2. (II) FILING DEADLINES;

3. (III) APPLICABLE LIMITATIONS; AND

4. (IV) CONTACT INFORMATION FOR APPLICATIONS APPLICATION FORMS.

(2) NOTICE IN THE PACKAGE OF INCOME TAX FORMS AND INSTRUCTION PACKAGE SHALL BE: