

ment), title "Revenue and Taxes," subtitle "What Shall Be Taxed and Where," to exempt Social Security benefits as income when applying for the real estate tax benefit.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 12F (b) of Article 81 of the Annotated Code of Maryland (1968 Supplement), title "Revenue and Taxes," subtitle "What Shall Be Taxed and Where," be and it is hereby repealed and re-enacted, with amendments, to read as follows:

12F.

(b) As used in this section, the following words have the meanings herein specified. "Homeowner" means every person who actually resides in a dwelling in which such person has a legal interest, including any life estate, whether as sole owner, joint tenant, in common, or tenant by the entireties. "Gross income" means total gross income from all sources, *except the amount of old age, survivors, or disability benefits received under the Social Security Act, and* including but not limited to gifts, and whether or not included in the definitions of gross income for federal or State income tax purposes. "Combined gross income" means the combined gross income of all homeowners, if more than one, and all persons actually residing in the same dwelling, except persons whose contributions, reasonably apportionable towards the cost of upkeep, maintenance and repair of the dwelling, are in the form of fixed rental charges. "Dwelling" means the dwelling house of one or more homeowners and the lot or curtilage where the same is erected, which is used as the principal residence of such homeowner or homeowners. No dwelling shall be deemed a principal residence which is not actually occupied or expected to be actually occupied by such homeowner or homeowners for more than six months of some twelve-month period including the date of application for credit. A homeowner or homeowners may claim credit on only one such dwelling. The administrative unit or official administering the program may qualify a homeowner otherwise eligible for the tax credit if he does not actually reside in the dwelling the required time period for reason of illness or need of special care. "Subdivision" means any county of the State of Maryland, or the City of Baltimore.

SEC. 2. *And be it further enacted,* That this Act shall take effect July 1, 1969.

Approved April 23, 1969.

CHAPTER 214
(Senate Bill 292)

AN ACT to repeal and re-enact, with amendments, Section 60 of Article 17 of the Annotated Code of Maryland (1966 Replacement Volume), title "Clerks of Courts," subtitle "Clerks of Circuit Courts and Superior Court of Baltimore City," excepting plats of subdivisions recorded in Caroline County from the requirement that they be signed and sealed by a registered land surveyor.