

BY THE ENTIRETIES OR THROUGH MEMBERSHIP IN A COOPERATIVE.

(2) "GROSS INCOME" MEANS TOTAL INCOME FROM ALL SOURCES, WHETHER OR NOT INCLUDED IN THE DEFINITIONS OF GROSS INCOME FOR FEDERAL OR STATE TAX PURPOSES, INCLUDING BUT NOT LIMITED TO BENEFITS UNDER THE SOCIAL SECURITY ACT OR RAILROAD RETIREMENT ACT AS THESE ACTS MAY BE AMENDED FROM TIME TO TIME, GIFTS IN EXCESS OF \$300, ALIMONY, SUPPORT MONEY, NONTAXABLE STRIKE BENEFITS, PUBLIC ASSISTANCE RECEIVED IN CASH GRANTS, PENSIONS OR ANNUITIES, UNEMPLOYMENT INSURANCE BENEFITS, AND WORKMEN'S COMPENSATION BENEFITS. GROSS INCOME SHALL INCLUDE THE NET INCOME RECEIVED FROM BUSINESS, RENTAL, OR OTHER ENDEAVORS BUT IN NO EVENT SHALL A LOSS FROM BUSINESS, RENTAL OR OTHER ENDEAVORS BE USED IN THE DETERMINATION OF GROSS INCOME. [[GROSS INCOME SHALL NOT INCLUDE LONG TERM CAPITAL GAINS OR LONG AND SHORT TERM CAPITAL LOSSES AS THESE TERMS ARE DEFINED FOR FEDERAL INCOME TAX PURPOSES.]]

(3) "COMBINED 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 TOWARD THE COST OF UPKEEP, MAINTENANCE, AND REPAIR OF THE DWELLING, ARE IN THE FORM OF FIXED RENTAL CHARGES.

(4) "DWELLING" MEANS THE DWELLING HOUSE OF ONE OR MORE HOMEOWNERS AND THE LOT OR CURTILAGE WHERE IT IS ERECTED, WHICH IS USED AS THE PRINCIPAL RESIDENCE OF THAT HOMEOWNER OR HOMEOWNERS. NO DWELLING MAY BE DEEMED A PRINCIPAL RESIDENCE WHICH IS NOT ACTUALLY OCCUPIED OR EXPECTED TO BE ACTUALLY OCCUPIED BY THE HOMEOWNER OR HOMEOWNERS FOR MORE THAN SIX MONTHS OF SOME 12 MONTH PERIOD, INCLUDING THE DATE OF APPLICATION FOR TAX CREDIT. A HOMEOWNER, OTHERWISE ELIGIBLE, MAY QUALIFY FOR THE CREDIT IF HE DOES NOT ACTUALLY RESIDE IN THE DWELLING THE REQUIRED TIME PERIOD BECAUSE OF ILLNESS OR NEED OF SPECIAL CARE. A HOMEOWNER OR HOMEOWNERS MAY CLAIM CREDIT IN ONLY ONE DWELLING.

(5) "TOTAL REAL PROPERTY TAXES" MEANS THE TOTAL OF ALL REAL PROPERTY TAXES INCLUDING STATE, COUNTY OR BALTIMORE CITY, MUNICIPAL AND SPECIAL DISTRICTS FOR WHICH THE HOMEOWNER HAS A REAL PROPERTY TAX LIABILITY ON THE DWELLING FOR THE TAXABLE YEAR.

(6) "COUNTY OR BALTIMORE CITY OFFICIAL" MEANS THE OFFICIAL RESPONSIBLE FOR COLLECTION OF COUNTY OR BALTIMORE CITY REAL PROPERTY TAXES.

(C) A PROPERTY TAX CREDIT, NOT TO EXCEED \$750, SHALL BE ALLOWED UPON THE APPLICATION OF ANY HOMEOWNER FROM TOTAL REAL PROPERTY TAXES UPON THE DWELLING FOR