

system of tax credits. The taxpayer shall be given a notice of the possible credit provided by § [12F] 12F-3 at the time his tax bill is sent to him. He shall not be required to submit the application in person. He may apply for the tax credit at any time up to September 1, of the taxable year, but if he has not made application on or before that date, the credit shall not be allowed; except that in Worcester and Queen Anne's counties application may be made, and the credit allowed, at any time prior to or simultaneously with payment of the tax bill, provided payment is made before the end of the taxable year in which said taxes become due.

(b) Notwithstanding any provision of § 300 of this article, the Comptroller shall supply to any such administrative unit or official designated under the provisions of subsection (a) of this section, upon application therefor, information in aid of verification of gross income or combined gross income, as the case may be, as stated in any such application.

(c) Application for tax credit shall be made under oath or affirmation that the matters and facts stated in the application are true to the best of the applicant's knowledge, information and belief. In Allegany County only, after the original application for tax credit and except when the administrative unit or official has reason to suspect fraud, misrepresentation or erroneous facts which disqualify an applicant's eligibility for the tax credit, an applicant for a tax credit may not be required to furnish any information other than an affidavit making oath or affirmation under penalties [or] OF perjury that to the best of the applicant's knowledge, information and belief, he qualifies by reason of income, age or disability as provided by § [12F] 12F-3 of this article, and this affidavit shall be updated annually by a simple statement of income on forms supplied by the Board of County Commissioners and signed by the recipient of the tax credit.

SECTION 5. AND BE IT FURTHER ENACTED, That Sections 150, 280(b), 280A(b) and (c), 312(h)(2), 433, 434 and 460 of Article 81 - Revenue and Taxes, of the Annotated Code of Maryland (1975 Replacement Volume) be and they are hereby repealed and re-enacted, with amendments, to read as follows:

Article 81 - Revenue and Taxes

150.

There is hereby levied and imposed a tax at the rate of [seven and one-half] TEN per centum on every one