sought;] shall receive benefits as a result of a finding of permanent and total disability under the Social Security Act, or under the Railroad Retirement Act, or under the provisions of federal acts for members of the armed forces of the United States; and shall have a combined gross income not in excess of $5,000 for the calendar year immediately preceding the taxable year for which credit is sought. [Application for this tax credit shall be as provided in § 49C of this article.]

(c) The counties, [and] Baltimore City AND ANY INCORPORATED MUNICIPALITY may provide for a tax credit additional to the credit provided in subsections (a) and (d) of this section and the additional credit may take the form of an increase in the amount of credit provided in subsection (a) or (d), or a lessening or modification of the conditions of income or disability eligibility, or procedural requirements therefor. No action of the counties, [or] Baltimore City OR ANY INCORPORATED MUNICIPALITY shall reduce the amount of the credit provided by subsections (a) and (d) of this section or impose any less inclusive or further conditions of eligibility therefor or more stringent or further procedural requirements therefor.

49C.

(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 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-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 2. AND BE IT FURTHER ENACTED, That Section 12F-1(g) of Article 81 - Revenue and Taxes, of the Annotated Code of Maryland (1975 Replacement Volume and 1975 Supplement) be and it is hereby repealed:

Article 81 - Revenue and Taxes

12F-1.

[(g) The homeowner shall present the certificate of eligibility to the appropriate county or Baltimore City official with his tax bill, or tax bills, as the case may