

(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(b)(1) of Article 81 - Revenue and Taxes, of the Annotated Code of Maryland (1975 Replacement Volume and 1975 Supplement) be and it is hereby repealed and reenacted, with amendments, to read as follows:

Article 81 - Revenue and Taxes

12F-1.

(1) "Homeowner" means every person who by July 1 of the taxable year in which the credit is to be allowed, is 60 years of age or older, OR WHO RECEIVES BENEFITS AS A RESULT OF A FINDING OF PERMANENT AND TOTAL DISABILITY UNDER THE SOCIAL SECURITY ACT, THE RAILROAD RETIREMENT ACT, ANY FEDERAL ACTS FOR MEMBERS OF THE ARMED FORCES OF THE UNITED STATES, OR ANY OTHER FEDERAL RETIREMENT SYSTEM, and who actually resides in a dwelling in which the person has a legal interest, including any life estate, whether as sole owner, joint tenant, tenant in common, tenant by the entireties or through membership in a cooperative.

SECTION 3. AND BE IT FURTHER ENACTED, That new Section 12F-2 be and it is hereby added to Article 81 - Revenue and Taxes, of the Annotated Code of Maryland (1975 Replacement Volume and 1975 Supplement) to read as follows:

Article 81 - Revenue and Taxes

12F-2.

(A) IT IS THE INTENTION OF THE GENERAL ASSEMBLY IN ADOPTING THE PROVISIONS OF THIS SECTION THAT ALL ELDERLY OR DISABLED TAXPAYERS, WHO RECEIVED A TAX CREDIT UNDER THE PROVISIONS OF ANY LAW, WHICH WAS IN EFFECT FOR THE 1974-1975 TAXABLE YEAR AND WHICH HAS BEEN SUBSEQUENTLY REPEALED, SHALL CONTINUE TO RECEIVE IN THE 1975-1976 AND