

INTERNAL REVENUE CODE OR THOSE PAYING REASONABLE FIXED CHARGES.

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

(4) "DEPARTMENT" MEANS THE STATE DEPARTMENT OF ASSESSMENTS AND TAXATION.

(5) "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. A DWELLING MAY NOT BE DEEMED A PRINCIPAL RESIDENCE WHICH IS NOT ACTUALLY OCCUPIED OR EXPECTED TO BE ACTUALLY OCCUPIED BY THE HOMEOWNER OR HOMEOWNERS FOR MORE THAN 6 MONTHS OF SOME 12-MONTH PERIOD, INCLUDING JULY 1 OF THE TAXABLE YEAR FOR WHICH THE TAX CREDIT IS SOUGHT. A HOMEOWNER, OTHERWISE ELIGIBLE, MAY QUALIFY FOR THE CREDIT IF HE DOES NOT ACTUALLY RESIDE IN THE DWELLING FOR THE REQUIRED TIME PERIOD BECAUSE OF ILLNESS OR NEED OF SPECIAL CARE THAT HAS BEEN DIAGNOSED AS TEMPORARY IN NATURE OR PRESCRIBED FOR A TEMPORARY OR LIMITED PERIOD OF TIME, EVEN IF THE HOMEOWNER REQUIRES, UNDER SUCH CIRCUMSTANCES, INSTITUTIONALIZATION IN A PRIVATE OR PUBLIC NURSING HOME OR MEDICAL CARE FACILITY, AND IF DURING THE TEMPORARY PERIOD THE HOMEOWNER RENTS THE DWELLING FOR A PERIOD NOT TO EXCEED 1 YEAR. HOWEVER, THE RENT SHALL BE INCLUDED AS GROSS INCOME FOR PURPOSES OF ELIGIBILITY AS DEFINED IN THIS SECTION. A HOMEOWNER OR HOMEOWNERS MAY CLAIM CREDIT IN ONLY ONE DWELLING.

(6) "FULL CREDIT HOMEOWNER" MEANS A HOMEOWNER 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 QUALIFIED FOR 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, OR BY THE COUNTY HEALTH OFFICER OR COMMISSIONER OF HEALTH OF BALTIMORE CITY.

(7) "GROSS INCOME" MEANS TOTAL INCOME FROM ALL SOURCES, FOR THE CALENDAR YEAR IMMEDIATELY PRECEDING THE TAXABLE YEAR, 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, THE AGGREGATE OF GIFTS IN EXCESS OF \$300, ALIMONY, SUPPORT MONEY, NONTAXABLE STRIKE BENEFITS, PUBLIC ASSISTANCE RECEIVED IN CASH GRANTS, PENSIONS, ANNUITIES, UNEMPLOYMENT INSURANCE BENEFITS, AND WORKMEN'S COMPENSATION BENEFITS. THE TERM INCLUDES THE NET INCOME RECEIVED FROM BUSINESS, RENTAL, OR OTHER ENDEAVORS. A LOSS FROM BUSINESS, RENTAL, OR OTHER ENDEAVOR MAY NOT BE USED IN THE DETERMINATION OF GROSS INCOME.

(8) "HOMEOWNER" MEANS EVERY PERSON WHO BY JULY