

(L) THE DEPARTMENT SHALL PROMULGATE RULES AND REGULATIONS TO IMPLEMENT THIS SUBTITLE. THE HOMEOWNER SHALL BE GIVEN NOTICE OF THE POSSIBLE CREDIT UNDER THIS SECTION AT THE TIME THE TAX BILL IS SENT TO THE TAXPAYER.

(M) NOTWITHSTANDING ANY PROVISION OF § 300 OF THIS ARTICLE, THE COMPTROLLER SHALL SUPPLY TO THE DEPARTMENT, UPON APPLICATION, THE INFORMATION TO AID VERIFICATION OF INCOME AS STATED IN THE APPLICATION.

(N) THE PROVISIONS OF THIS SECTION, INCLUDING THE CREDIT AUTHORIZED BY SUBSECTION (D), PROVIDING A TAX CREDIT FOR PARTIAL CREDIT HOMEOWNERS SHALL BE REPEALED AUTOMATICALLY AND OF NO EFFECT ON JULY 1, 1981 WITHOUT FURTHER ACTION BY THE GENERAL ASSEMBLY.

SECTION 3. AND BE IT FURTHER ENACTED, That for the 1978-1979 taxable year only, a partial credit homeowner as defined in Section 12F-1(a)(9) of Article 81, as provided in this Act, may apply for the tax credit no later than October 1, 1978.

SECTION 4. AND BE IT FURTHER ENACTED, That the Administration of this tax credit program shall be performed by employees of a permanent nature employed in accordance with provisions of Article 64A, known as the Merit System Law, but nothing therein shall preclude the Department from employing personnel on either a contractual or temporary basis to initiate this program, until such time as such employees qualify for permanent appointment.

SECTION 3 4 5. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 1978.

Approved May 2, 1978.

CHAPTER 177

(Senate Bill 543)

AN ACT concerning

Property Tax Credits - Increased Assessments

FOR the purpose of extending through the 1980 taxable year the property tax credit authorized as a result of increased assessed value of residential property; clarifying the manner of calculating this tax credit authorized for the 1978 ~~and 1979~~, 1979 and 1980 taxable years and specifying the amount of the credit resulting from the calculation; providing for the manner of calculating the tax credit for the 1980