

obtaining a credit; and generally relating to property tax credits to homeowners following determination of eligibility.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes
Section 12F-1(h)
Annotated Code of Maryland
(1975 Replacement Volume and 1978 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows:

Article 81 - Revenue and Taxes

12F-1.

(h) (1) ~~A full credit homeowner, as defined in subsection (a) (6) of this section, AND A PARTIAL CREDIT HOMEOWNER, AS DEFINED IN SUBSECTION (A) (9) OF THIS SECTION,~~ shall submit the application to the supervisor of assessments in the county or Baltimore City in which he resides. Upon determination of eligibility FOR ALL APPLICATIONS RECEIVED BY MAY 1 OF THE TAXABLE YEAR IN WHICH THE TAX CREDIT IS SOUGHT, the Department shall have prepared ~~whenever possible, IN EACH INSTANCE,~~ by the county or Baltimore City official a tax bill that reflects the final tax liability after allowing the credit for which provision is made by this section. Whenever a homeowner is found eligible for the tax credit THROUGH A DETERMINATION ON AN APPLICATION RECEIVED AFTER MAY 1 and receives a tax bill that does not reflect the final tax liability of the taxpayer after allowing for the tax credit for which provision is made by this section, the Department shall have the county or Baltimore City official prepare a revised tax bill or tax credit certificate, IF THE HOMEOWNER CAN DEMONSTRATE REASONABLE CAUSE FOR APPLYING AFTER MAY 1, which sets forth the amount of the tax credit to be allowed the homeowner. The homeowner may present the revised bill or the certificate to the county or Baltimore City official, with the tax bill, or tax bills, if required, and may make a single payment for the final tax liability.

[(2) A partial credit homeowner, as defined in subsection (a) (9) of this section, shall submit the application to the Director of the Department of Assessments and Taxation. The application shall include data as to the combined income of the applicant and the amount of total real property tax. Upon determination of eligibility, the Director shall have prepared a voucher that authorizes payment of an amount equal to the amount of the partial credit for which provision is made by this section. The voucher shall be sent to the applicant and upon proof of payment of the tax bill may be presented for payment by the