

(3)--"DWELLING"--MEANS--THE--DWELLING--UNIT--OF--A RENTER--WHICH--IS--USED--AS--THE--PRINCIPAL--RESIDENCE--OF--THAT RENTER,---A--DWELLING--MAY--NOT--BE--DEEMED--A--PRINCIPAL--RESIDENCE WHICH--IS--NOT--ACTUALLY--OCCUPIED--OR--EXPECTED--TO--BE--ACTUALLY OCCUPIED--BY--THE--RENTER--FOR--AT--LEAST--1--CALENDAR--MONTH--OF--THE TAXABLE--YEAR--FOR--WHICH--THE--TAX--CREDIT--IS--SOUGHT.

(4)--"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--INCOME--TAX--PURPOSES--OR--TAXABLE--NET MARYLAND--INCOME,--AS--DEFINED--IN--§--280--(A)--OF--THIS--SUBTITLE, FOR--STATE--INCOME--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.

(5)--"RENTER"--MEANS--EVERY--PERSON--WHO,--DURING--THE TAXABLE--YEAR--FOR--WHICH--THE--CREDIT--IS--TO--BE--ALLOWED,--ACTUALLY RESIDES--IN--A--DWELLING--IN--WHICH--HE--THEN--HAD--A--LEASEHOLD INTEREST,--LEASEHOLD--INTEREST--INCLUDES--ANY--JOINT--TENANCY, TENANCY--IN--COMMON,--TENANCY--BY--THE--ENTIRETIES,--OR--THROUGH MEMBERSHIP--IN--A--COOPERATIVE--WHICH--IS--LEASING--THE--PREMISES.

(B)--FOR--THE--TAXABLE--YEAR--BEGINNING--AFTER--DECEMBER--31, 1978,--AND--EACH--YEAR--THEREAFTER,--THERE--IS--A--PROGRAM--OF RENTER'S--PROPERTY--TAX--RELIEF--WHICH--SHALL--BE--GRANTED--IN--THE FORM--OF--A--CREDIT--AGAINST--THE--RENTER'S--STATE--AND--LOCAL--INCOME TAX--LIABILITY--AND,--TO--THE--EXTENT--TO--WHICH--THE--CREDIT--EXCEEDS THE--RENTER'S--STATE--AND--LOCAL--INCOME--TAX--LIABILITY,--IN--THE FORM--OF--A--DIRECT--GRANT--TO--THE--RENTER.

(C)--ON--OR--BEFORE--THE--THIRTY--FIRST--DAY--OF--JANUARY FOLLOWING--THE--TAXABLE--YEAR--ENDING--ON--OR--BEFORE--DECEMBER--31, 1979,--AND--EACH--YEAR--THEREAFTER,--EVERY--LESSOR--OF--A--DWELLING LOCATED--IN--MARYLAND--SHALL--CERTIFY--TO--BOTH--THE--COMPTROLLER AND--TO--EACH--RENTER--WHO--LEASED--THE--PROPERTY--FOR--AT--LEAST--1 CALENDAR--MONTH--DURING--THE--TAXABLE--YEAR.

(1)--THE--FULL--NAME--OF--THE--RENTER--AND--THE--RENTER'S SOCIAL--SECURITY--NUMBER;

(2)--THE--LENGTH--OF--THE--RENTER'S--LEASE,--AND

(3)--THE--AMOUNT--OF--RENT--PAID--BY--THE--RENTER.

IF--THE--PROPERTY--WAS--LEASED--IN--THE--NAME--OF--MORE--THAN--ONE RENTER,--AS--IN--THE--CASE--OF--JOINT--TENANTS,--THE--LANDLORD--SHALL EXECUTE--THE--CERTIFICATION--IN--THE--JOINT--NAMES--OF--THE--SEVERAL RENTERS.