

FIRST \$4,000 OF COMBINED INCOME, 3.5 PERCENT OF THE NEXT \$4,000 OF COMBINED INCOME, 5.5 PERCENT OF THE NEXT \$4,000 OF COMBINED INCOME, 7.5 PERCENT OF THE NEXT \$4,000 OF COMBINED INCOME, AND 9 PERCENT OF ALL COMBINED INCOME IN EXCESS OF \$16,000. THE CREDIT MAY NOT BE ALLOWED TO ANY RENTER WHOSE COMBINED NET WORTH IS IN EXCESS OF \$200,000 AS OF DECEMBER 31 OF THE CALENDAR YEAR. ~~IN THE CASE OF MULTIPLE RENTERS, THE CREDIT SHALL BE APPORTIONED EQUALLY AMONG THE SEVERAL RENTERS.~~

(D) NO LATER THAN MAY 1 OF THE YEAR FOLLOWING THE CALENDAR YEAR FOR WHICH RELIEF IS SOUGHT, THE RENTER MAY APPLY ON A STANDARD FORM TO BE PROVIDED BY THE DEPARTMENT.

(E) THE APPLICATION FOR TAX RELIEF 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. THE APPLICANT MAY BE REQUIRED TO PROVIDE COPIES OF INCOME TAX RETURNS, OR OTHER EVIDENCE OF INCOME, INTEREST, DIVIDENDS, RENTS, MONEY PAID OR RECEIVED TO SUBSTANTIATE THE APPLICATION.

(F) THE DEPARTMENT SHALL CERTIFY TO THE COMPTROLLER THE AMOUNT OF PAYMENT DETERMINED UNDER SUBSECTION (C) FOR EVERY APPLICATION. THE COMPTROLLER SHALL PAY THE AMOUNT REPRESENTING PROPERTY TAX RELIEF TO THE RENTER.

(G) THE DEPARTMENT SHALL PROMULGATE RULES AND REGULATIONS TO IMPLEMENT THIS SECTION. THE DEPARTMENT SHALL PROVIDE NOTICE OF THE PROVISIONS OF THIS SECTION TO RENTERS WHO ARE ELIGIBLE FOR THE TAX RELIEF.

(H) NOTWITHSTANDING ANY PROVISION OF SECTION 300 OF THIS ARTICLE, THE COMPTROLLER SHALL FURNISH TO THE DEPARTMENT THE INFORMATION REQUIRED TO VERIFY THE INCOME STATED ON AN APPLICATION SUBMITTED UNDER THIS SECTION.

SECTION 2. AND BE IT FURTHER ENACTED, That the property tax relief provided by this Act shall be available to the unmarried surviving spouse of a renter, provided the surviving spouse meets all of the qualifications, except age, to receive the property tax relief.

SECTION -2- 3. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1979.

Approved May 14, 1979.

CHAPTER 215

(House Bill 1686)