

AN ACT concerning

Homeowners' Property Tax Credits

FOR the purpose of extending to certain homeowners, regardless of age or disability, the provisions of the program of property tax relief commonly known as "circuit breaker"; altering certain definitions; altering certain references to these definitions; altering the amount of property tax credits allowed to certain persons; modifying the responsibility for administration of the program; and generally relating to a program of property tax credits for certain homeowners.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes
Section 12F-1
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 BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows: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.

(a) (1) In this section the following words have the meanings indicated.

(2) "Combined income" means the combined gross income of all persons actually residing in the dwelling, except those who are dependents according to the 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