

and temporary agreements, the Department shall reimburse the counties and Baltimore City for the reasonable cost of the assistance provided.

[(j)] (I) The county or Baltimore City official shall be responsible for disbursing monthly the full State, municipal, or special taxing district real property tax collected to the appropriate State, municipal, and special district official. If the homeowner has paid a greater amount in State, county, municipal, or special taxing district real property taxes than the property tax liability as set forth on the tax bill or bills, or as evidenced by the certificate of tax credit, the county or Baltimore City official shall issue a refund equal to an amount by which the real property tax payment exceeds the property tax liability. The county or Baltimore City official shall accept the voucher in partial payment of the property tax liability or shall issue a refund equal to the amount of the voucher if the property tax liability has been paid.

[(k)] (J) Each month or more frequently, if appropriate, the county or Baltimore City official shall submit a report to the Department requesting reimbursement for an amount equal to the difference between the amount of the total real property taxes levied on the eligible homeowners and the total amount of the property tax liability as reflected in tax bills adjusted to allow for the credits provided for by this section (but not including the amounts of any credits allowed under § 12F-2) and redeemed tax credit [certificates or] vouchers paid. The Department shall certify to the Comptroller within 5 working days after receipt of a report the amount of reimbursement due each county and Baltimore City. Within 5 working days the Comptroller shall make the payment to each county and Baltimore City or the county or Baltimore City official may withhold from taxes levied and collected in accord with §§ 33 and 61 of this article an amount sufficient to reimburse the county or Baltimore City.

[(l)] (K) 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)](L) Notwithstanding any provision of § 300 of this article, the Comptroller shall supply to the Department the information to aid verification of income as stated in the application.

[(n)] (M) The provisions of this section [, including 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 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1979.