

(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--§--290(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--ENDEAVORS--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--MOBILE--HOME--SITUATED--ON--A--RENTED--TRAILER--PAD--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,--1979--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,--1980--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.

(d)--AN--INCOME--TAX--CREDIT,--NOT--TO--EXCEED--\$75--PER--MONTH,--SHALL--BE--ALLOWED--FROM--STATE--AND--LOCAL--INCOME--TAXES--UPON--THE--APPLICATION--BY--A--RENTER--FOR--THIS--TAX--CREDIT,--THE--TAX--CREDIT--SHALL--BE--EQUAL--TO--THE--AMOUNT--OF--ASSUMED--REAL--PROPERTY--TAXES--IN--EXCESS--OF--A--PERCENTAGE--OF--THE--GROSS--INCOME--OF--THE--RENTER.