

shall be calculated on the amount of final tax liability; clarifying that penalties or interest may not be assessed until 30 days after issuance of a revised tax bill in certain cases; changing the deadline for applying for a tax credit under this section; requiring that the tax credit and final tax liability be shown on the tax bill or revised tax bill; ~~eliminating--the--provision--for--vouchers--in--lieu--of--a--revised--tax--bill;~~ correcting an erroneous date; requiring the ~~county--or--Baltimore--City--official~~ Department of Assessments and Taxation to include separate municipal or special district taxes in the computation of final tax liability and tax credit; eliminating a certain deadline for the completion of an audit by the Comptroller; and correcting an error.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes  
Section 12F-1  
Annotated Code of Maryland  
(1975 Replacement Volume and 1979 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 BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows: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