

(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 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.

(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 assessment notice is sent to the taxpayer.

(l) (1) Beginning with the income tax forms for the 1979 taxable year and each year after, the Comptroller shall include in the package of income tax forms and instructions the application forms for property tax credits, the necessary instructions for completing the application, and a return envelope.

(2) The Comptroller shall cooperate with the Department in the establishment of a procedure for auditing the application forms for the purposes of income verification, and the Comptroller shall assist the Department by performing the audit upon receipt of the applications. Also, despite any provisions of Section 300 of this article, the Comptroller shall supply to the Department additional information to aid verification of income as stated in the application.

(3) Upon completion of the audit [and no later than June 1 of each year,] the Comptroller shall forward the applications to the Department for processing.

(m) The provisions of this section shall be repealed automatically and of no effect on July 1, 1981 without further action by the General Assembly.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, 1980.

Approved May 20, 1980.

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