

within and without this State, or other information which the Department requires to fairly allocate the proportion of gross receipts derived from the company's business within this State. Gross receipts tax is due and payable on [July] JUNE 1 annually. "Company" includes a partnership or individual engaged in an enumerated type of business, for purposes of this section.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1981.

Approved April 28, 1981.

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#### CHAPTER 175

(House Bill 767)

AN ACT concerning

Property Tax Credit - Application Deadline - Extension

FOR the purpose of altering the date up to which the Department of Assessments and Taxation may accept certain applications for property tax credit.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes  
Section 12F-1(e)  
Annotated Code of Maryland  
(1980 Replacement Volume)

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 BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows: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.

(e) The homeowner may apply for the tax credit no later than September 1 of the taxable year in which the tax credit is sought, on a standard form to be provided by the Department. If the application has not been made on or before September 1, the tax credit may not be allowed, except that the Department may, upon good cause shown, accept any application submitted after September 1, but not later than [September 30] OCTOBER 31. Upon making a final determination whether to accept or reject a late application, the Department shall notify the homeowner, in writing, of the decision.