the] THE rent shall be included as gross income for purposes of eligibility as defined in this section. A homeowner or homeowners may claim credit in only one dwelling.

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

Approved May 12, 1981.

## CHAPTER 345

(House Bill 91)

AN ACT concerning

Orphans' Court - Appeals

FOR the purpose of clarifying certain provisions pertaining to de novo appeals from the Orphans' Court to certain courts in certain jurisdictions; designating the court to receive these appeals in Baltimore City; specifying what documents must be transmitted to the appellate court by the Register of Wills in instances of these appeals; and restructuring and clarifying language.

BY repealing and reenacting, with amendments,

Article - Courts and Judicial Proceedings Section 12-502 Annotated Code of Maryland (1980 Replacement Volume and 1980 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 BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows: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 - Courts and Judicial Proceedings

12-502.

- (a) (1) Instead of a direct appeal to the Court of Special Appeals pursuant to § 12-501 OF THIS SUBTITLE, a party may appeal to the circuit court for the county or -{-to the Superior Court of -}- Baltimore City from a final judgment of an orphans' court. The appeal shall be heard de novo by the [appellate] CIRCUIT court[, and it]. THE DE NOVO APPEAL SHALL BE TREATED AS IF IT WERE A NEW PROCEEDING AND AS IF THERE HAD NEVER BEEN A PRIOR HEARING OR JUDGMENT BY THE ORPHANS' COURT. THE CIRCUIT COURT shall give judgment according to the equity of the matter.
- (2) This subsection does not apply to Harford County or Montgomery County.