

2. the aggregate of gifts over \$300;
3. alimony;
4. support money;
5. any nontaxable strike benefit;
6. public assistance received in a cash grant;
7. a pension;
8. an annuity;
9. any unemployment insurance benefit;
10. any workers' compensation benefit;
11. the net income received from a business, rental, or other endeavor; [and]

12. ANY WITHDRAWAL, PAYMENT, OR DISTRIBUTION FROM AN INDIVIDUAL RETIREMENT ACCOUNT;

13. ANY WITHDRAWAL, PAYMENT, OR DISTRIBUTION FROM ANY QUALIFIED RETIREMENT SAVINGS PLAN; AND

[12.] 14. any rent on the dwelling, including the rent from a room or apartment.

(iii) "Gross income" does not include:

1. any income tax refund received from the State or federal government; or
2. any loss from business, rental, or other endeavor.

(13) "Total real property tax" means the product of the sum of all property tax rates on real property, including special district tax rates, for the taxable year on a dwelling, multiplied by the lesser of:

(i) [\$150,000] ~~\$250,000~~ \$300,000; or

(ii) the assessed value of the dwelling reduced by the amount of any assessment on which a property tax credit is granted under § 9-105 of this subtitle.

(g) (1) Except as provided in subsection (g-1) of this section, the property tax credit under this section is the total real property tax of a dwelling, less the percentage of the combined income of the homeowner that is described in paragraph (2) of this subsection.

(2) The percentage is:

- (i) 0% of the 1st [\$4,000] ~~\$10,000~~ \$8,000 of combined income;
- (ii) 1% of the [2nd] NEXT \$4,000 of combined income;