

(II) 15% OF THE OCCUPANCY RENT PAID BY A RENTER DURING THE CALENDAR YEAR PLUS ANY TAX PAID UNDER ARTICLE 81, § 12C OF THE CODE.

(4) "COMBINED INCOME" MEANS THE COMBINED GROSS INCOME OF ALL INDIVIDUALS WHO ACTUALLY RESIDE IN A DWELLING EXCEPT AN INDIVIDUAL WHO:

(I) IS A DEPENDENT OF THE RENTER UNDER § 152 OF THE INTERNAL REVENUE CODE; OR

(II) PAYS A REASONABLE AMOUNT FOR RENT OR ROOM AND BOARD.

(5) (I) "DWELLING" MEANS A RENTAL UNIT THAT IS THE PRINCIPAL RESIDENCE OF A RENTER.

(II) "DWELLING" INCLUDES A MOBILE HOME PAD ON WHICH THE PRINCIPAL RESIDENCE OF THE RENTER RESTS.

(6) (I) "GROSS INCOME" MEANS THE TOTAL INCOME FROM ALL SOURCES FOR THE CALENDAR YEAR THAT IMMEDIATELY PRECEDES THE TAXABLE YEAR, WHETHER OR NOT THE INCOME IS INCLUDED IN THE DEFINITION OF GROSS INCOME FOR FEDERAL OR STATE TAX PURPOSES.

(II) "GROSS INCOME" INCLUDES:

1. ANY BENEFIT UNDER THE SOCIAL SECURITY ACT OR THE RAILROAD RETIREMENT ACT;

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 WORKMEN'S COMPENSATION BENEFIT; AND

11. THE NET INCOME RECEIVED FROM A BUSINESS, RENTAL, OR OTHER ENDEAVOR.

(III) "GROSS INCOME" DOES NOT INCLUDE: