

former reference to the Comptroller "performing the audit upon receipt of the applications", and forwarding "the applications to the Department for processing" for clarity and to conform to current practice. Under current practice the Comptroller never receives the application.

In subsection (f) of this section, the phrase "[a] homeowner who meets the requirements of this section" is substituted for the former phrase "for certain homeowners by reason of income", for clarity.

Also in subsection (f) of this section, the former reference to tax imposed by "the State, counties, Baltimore City, municipal corporations" is deleted as included in the defined term "property tax". Similarly, in subsection (f) of this section, the former reference to tax imposed by "special taxing districts" is deleted as inaccurate since special taxing districts may not impose tax.

In subsection (g)(1) of this section, the former reference to a tax credit "allowed upon the application of any homeowner" is deleted as misleading.

Also in subsection (g)(1) of this section, the former term "gross income" is deleted as included in the defined term "combined income".

Also in subsection (g)(1) of this section, the former reference to the dwelling "for which application for the property tax credit is made" is deleted as superfluous.

In subsection (g)(2) of this section, the former reference to a percentage of "1.125%" of the first \$4,000 of combined income for taxable year 1982-1983 is deleted as obsolete.

In subsection (i)(1) of this section, the former reference to a tax credit not being more than "\$1,050 for the taxable year 1982-1983" is deleted as obsolete.

In subsection (i)(5) of this section, a reference to use of a voucher is added for clarity and to conform to the voucher provisions in subsection (m) of this section.

In the introductory language of subsection (j) of this section, the former phrase "otherwise eligible" is deleted as unnecessary in light of the use of the phrase "may qualify".