

- 9. any unemployment insurance benefit;
- 10. any workmen's compensation benefit;
- 11. the net income received from a business, rental, or other endeavor; and
- 12. any rent on the dwelling.

(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.

[(8)] (9) "Homeowner" means an individual who, on July 1 of the taxable year for which the tax credit is to be allowed:

- (i) actually resides in a dwelling in which the individual has a legal interest; or
- (ii) under a court order or separation agreement, permits a spouse, a former spouse, or a child of the individual's family to reside without payment of rent in a dwelling in which the individual has a legal interest.

[(9)] (10) "Legal interest" includes an interest in a dwelling:

- (i) as sole owner;
- (ii) as a joint tenant;
- (iii) as a tenant in common;
- (iv) as a tenant by the entireties;
- (v) through membership in a cooperative;
- (vi) under a land installment contract, as defined in § 10-101 of the Real Property Article;
- (vii) as a holder of a life estate; or
- (viii) under a continuing care contract for an independent living unit at a continuing care facility for the aged, which means a nontransferable agreement between a continuing care facility for the aged as defined in § 7-206 of this article and an occupant of an independent living unit, which