

VETOES

(D)--WHEN--AN--ASSESSMENT--NOTICE--IS--SENT--TO--A--HOMEOWNER,--THE DEPARTMENT--SHALL--GIVE--NOTICE--OF--THE--POSSIBLE--PROPERTY--TAX--CREDIT UNDER--THIS--SECTION.

(E)--(1)--THE--COMPTROLLER--SHALL--INCLUDE--IN--EACH--PACKAGE--OF INCOME--TAX--FORMS--AND--INSTRUCTIONS--NOTICE--OF--THE--AVAILABILITY--OF--A PROPERTY--TAX--CREDIT--UNDER--THIS--SECTION;--NOTICE--SHALL--INCLUDE--ANY INFORMATION--NEEDED--TO--CONVEY:

(I)--ELIGIBILITY;

(II)--FILING--DEADLINES;

(III)--APPLICABLE--LIMITATIONS;--AND

(IV)--CONTACT--INFORMATION--FOR--APPLICATION--FORMS.

(2)--NOTICE--IN--THE--PACKAGE--OF--INCOME--TAX--FORMS--AND INSTRUCTION--SHALL--BE:

(I)--PROMINENTLY--PLACED;

(II)--PRINTED--IN--AN--OPEN--TYPEFACE,--SUCH--AS HELVETICA,--NO--SMALLER--THAN--10--POINTS;--AND

(III)--POSITIONED--AND--COLORED--TO--DISTINGUISH--IT FROM--INCOME--TAX--MATERIAL.

(F)--A--HOMEOWNER--WHO--MEETS--THE--REQUIREMENTS--OF--THIS--SECTION SHALL--BE--GRANTED--THE--PROPERTY--TAX--CREDIT--UNDER--THIS--SECTION AGAINST--THE--PROPERTY--TAX--IMPOSED--ON--THE--REAL--PROPERTY--OF--THE DWELLING.

(G)--THE--PROPERTY--TAX--CREDIT--UNDER--THIS--SECTION--IS--THE--TOTAL PROPERTY--TAX--OF--THE--DWELLING--OF--A--HOMEOWNER,--LESS--THE--PROPERTY TAX--THAT--WOULD--OTHERWISE--BE--DUE--IF--THE--PROPERTY--HAD--NOT--BEEN ZONED--AS--COMMERCIAL--PROPERTY.

(H)--IF--A--SURVIVING--SPOUSE--OF--A--HOMEOWNER--HAS--NOT--REMARIED AND--MEETS--THE--QUALIFICATIONS,--THE--PROPERTY--TAX--CREDIT--UNDER--THIS SECTION--IS--AVAILABLE--TO--THE--UNMARRIED--SURVIVING--SPOUSE.

(I)--(1)--IF--A--PROPERTY--TAX--CREDIT--UNDER--THIS--SECTION--IS--LESS THAN--\$1--IN--ANY--TAXABLE--YEAR,--THE--CREDIT--MAY--NOT--BE--GRANTED.

(2)--IF--A--PROPERTY--TAX--CREDIT--IS--ISSUED--UNDER--THIS SECTION,--THE--CREDIT--OR--A--VOUCHER--FOR--A--CREDIT--MAY--BE--USED--ONLY--IN THE--TAXABLE--YEAR--IN--WHICH--IT--WAS--ISSUED--OR--THE--NEXT--SUCCEEDING TAXABLE--YEAR;--HOWEVER,--A--HOMEOWNER--WHOSE--DWELLING--IS--SOLD--FOR TAXES--MAY--RECEIVE--THE--CREDIT--UNTIL--THE--FINAL--DECREE--UNDER--§ 14-044--OF--THIS--ARTICLE--IS--ENTERED.