

(c) [(1) A credit under § 10-704 or § 10-709 of this subtitle:

- (i) is allowed only against the State income tax; and
- (ii) operates to reduce the county income tax.

(2) Subject to paragraph (3) of this subsection, the county income tax is based on the amount of State income tax after the State income tax is reduced by the sum of the credits allowed under §§ 10-704 and 10-709 of this subtitle.

(3) (i) For purposes of determining the county income tax, the credit under § 10-704 or § 10-709 of this subtitle shall be calculated using the State income tax as modified under § 10-106(c) of this title.

(ii) If the credit allowed under § 10-704 of this subtitle for any taxable year exceeds the State income tax as modified under § 10-106(c) of this title, the county income tax is zero.]

(1) A CREDIT ALLOWED UNDER § 10-704(A)(1); OR § 10-709(B)(1); ~~OR § 10-712(A)~~ OF THIS SUBTITLE IS ALLOWED AGAINST THE STATE INCOME TAX ONLY.

(2) A CREDIT ALLOWED UNDER § 10-704(A)(2); OR § 10-709(B)(2); ~~OR § 10-712(B)~~ OF THIS SUBTITLE IS ALLOWED AGAINST THE COUNTY INCOME TAX ONLY.
10-709.

(a) (1) In this section the following words have the meanings indicated.

(2) "Applicable poverty income level" means the amount specified in the poverty income standard that corresponds to the number of exemptions which the individual is allowed and claims under § 10-211(1) of this title.

(3) "Eligible low income taxpayer" means an individual, or an individual and the individual's spouse if they file a joint income tax return:

(i) whose federal adjusted gross income as modified under §§ 10-204 through 10-206 of this title does not exceed the applicable poverty income level;

(ii) whose earned income as defined under § 32(c)(2) of the Internal Revenue Code does not exceed the applicable poverty income level;

(iii) who is not claimed as an exemption on another individual's tax return under § 10-211 of this title; and

(iv) for whom the credit allowed under [§ 10-704] § 10-704(A)(1) of this subtitle is less than the State income tax.

(4) "Poverty income standard" means the most recent poverty income guideline published by the United States Department of Health and Human Services, available as of July 1 of the taxable year.