

- STRUCTURES;
- (I) OWNER-OCCUPIED SINGLE FAMILY RESIDENTIAL
- (II) OTHER SINGLE FAMILY RESIDENTIAL STRUCTURES;
- (III) MULTIFAMILY RESIDENTIAL STRUCTURES; AND
- (IV) NONRESIDENTIAL STRUCTURES.

**Article - Insurance**

6-105.2.

A person subject to the tax imposed under this subtitle may claim a credit against the tax for a certified rehabilitation as provided under Article 83B, § 5-801 of the Code.

6-107.

(C) A PERSON THAT IS NOT OTHERWISE REQUIRED TO FILE A REPORT WITH THE COMMISSIONER UNDER THIS SECTION SHALL FILE A REPORT AND PAY THE TAX DUE IF THE PERSON:

(1) CLAIMED A CREDIT FOR A PREVIOUS YEAR AGAINST THE TAX IMPOSED UNDER THIS SUBTITLE FOR A CERTIFIED REHABILITATION AS PROVIDED UNDER ARTICLE 83B, § 5-801 OF THE CODE; AND

(2) IS SUBJECT TO THE RECAPTURE OF THE CREDIT AS PROVIDED UNDER ARTICLE 83B, § 5-801 OF THE CODE.

**Article - Tax - General**

[8-208.1.

A financial institution may claim a credit against the financial institution franchise tax for a certified rehabilitation as provided under Article 83B, § 5-801 of the Code.]

[8-406.1.

A public service company may claim a credit against the public service company franchise tax for a certified rehabilitation as provided under Article 83B, § 5-801 of the Code.]

10-207.

(u) The subtraction under subsection (a) of this section includes any amount received by ~~AN INDIVIDUAL, INCLUDING~~ any Authority affiliate, as defined in § 13-701(t) of the Financial Institutions [Article] ARTICLE, in consideration of the transfer of the credit allowed under Article 83B, § 5-801~~(h)~~ ~~OR (d)~~ (F) of the Code.

~~10-307.~~

~~(g) The subtraction under subsection (a) of this section includes the amounts allowed to be subtracted for an individual under:~~