

3. actually occupied or expected to be actually occupied by the homeowner for more than 6 months of a 12-month period, which actual or expected occupancy period shall include July 1 of the taxable year for which the property tax credit under this section is sought; or

(ii) for a homeowner who is a home purchaser, a house that is:

1. used as the principal residence of a homeowner and the lot or curtilage on which the house is erected;

2. occupied by not more than 2 families; and

3. actually occupied or expected to be actually occupied by the home purchaser for the remainder of the taxable year for which the property tax credit under this section is sought.

(7) "Final tax liability" means the tax liability for any property tax on the real property of a dwelling less any property tax credit provided under this section.

(8) (i) "Gross income" means the total income from all sources for the calendar year that immediately precedes the taxable year, whether or not the income is included in the definition of gross income for federal or State tax purposes.

(ii) "Gross income" includes:

1. any benefit under the Social Security Act or the Railroad Retirement Act;

2. the aggregate of gifts over \$300;

3. alimony;

4. support money;

5. any nontaxable strike benefit;

6. public assistance received in a cash grant;

7. a pension;

8. an annuity;

9. any unemployment insurance benefit;

10. any workers' compensation benefit;

11. the net income received from a business, rental, or other endeavor; and

12. any rent on the dwelling, including the rent from a room or apartment.

(iii) "Gross income" does not include: