

~~(2) MAY NOT CLAIM A REFUND UNDER SUBSECTION (B)(2) OF THIS SECTION.~~

(C) FOR AN INDIVIDUAL WHO IS A NONRESIDENT OR IS A RESIDENT OF THE STATE FOR ONLY A PART OF THE YEAR, THE AMOUNT OF THE CREDIT OR REFUND ALLOWED UNDER THIS SECTION SHALL BE DETERMINED BASED ON THE PART OF THE EARNED INCOME CREDIT ALLOWABLE FOR THE TAXABLE YEAR UNDER § 32 OF THE INTERNAL REVENUE CODE THAT IS ATTRIBUTABLE TO MARYLAND, DETERMINED BY MULTIPLYING THE FEDERAL EARNED INCOME CREDIT BY A FRACTION:

(1) THE NUMERATOR OF WHICH IS THE MARYLAND ADJUSTED GROSS INCOME OF THE INDIVIDUAL; AND

(2) THE DENOMINATOR OF WHICH IS THE FEDERAL ADJUSTED GROSS INCOME OF THE INDIVIDUAL.

10-706.

(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) [(i) The] 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 credit~~ THE SUM OF THE CREDITS ALLOWED UNDER §§ 10-704 AND 10-709 OF THIS SUBTITLE.

[(ii)](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(d) 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(D) OF THIS TITLE, THE COUNTY INCOME TAX IS ZERO.

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 TO WHICH THE INDIVIDUAL IS ENTITLED 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;