

(ii) ~~the denominator of which is 12; AND~~

~~(2) MAY NOT CLAIM A REFUND UNDER SUBSECTION (B)(2) OF THIS SECTION OR § 10-706(C)(3) OF THIS SUBTITLE.~~

(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.

~~(2) AN INDIVIDUAL MAY CLAIM A REFUND IN AN AMOUNT EQUAL TO THE COUNTY INCOME TAX RATE MULTIPLIED BY THE AMOUNT, IF ANY, BY WHICH 15% OF THE EARNED INCOME CREDIT ALLOWABLE UNDER § 32 OF THE INTERNAL REVENUE CODE EXCEEDS 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.