

10-809.

If an individual is not required to file an income tax return under § 10-805, § 10-806 or § 10-813 of this subtitle, the individual:

(1) is not liable for income tax; and

(2) may file an income tax return to claim a refund of the income tax withheld or estimated income tax paid OR A REFUND UNDER § 10-704 OF THIS TITLE.

SECTION 2. AND BE IT FURTHER ENACTED, That, notwithstanding any other provision of law, for Fiscal Year 1999 only, the Governor shall transfer \$14,500,000 from the Revenue Stabilization Account of the State Reserve Fund to the General Fund in order to offset the effect of this Act on State revenues and expedite the return of those funds set aside for the purpose of providing tax relief to the taxpayers of Maryland.

SECTION 2. 3. AND BE IT FURTHER ENACTED, That the Spending Affordability Committee shall include a recommendation in its final report of the 1999 interim as to the fiscal prudence of accelerating the phase-in of the earned income credit refund enacted under this Act.

SECTION 4. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1998 and shall be applicable to all taxable years beginning after December 31, 1997.

Approved April 14, 1998.

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**CHAPTER 6**

**(House Bill 1244)**

AN ACT concerning

**Homeowners Property Tax Credit — Elderly Homeowners**

FOR the purpose of ~~providing an additional property credit under the homeowners property tax credit for certain homeowners who are at least a certain age; providing for the calculation of the additional property tax credit; and generally relating to an additional property credit under the homeowners property tax credit for certain homeowners who are at least a certain age~~ altering the computation of a certain homeowners property tax credit; providing for the application of this Act; and generally relating to a certain homeowners property tax credit.

~~BY repealing and reenacting, without amendments,~~  
~~Article Tax Property~~  
~~Section 9-104(f)~~  
~~Annotated Code of Maryland~~  
~~(1994 Replacement Volume and 1997 Supplement)~~