

thereafter becomes eligible and applies for those tax credits in another fiscal year, the tax credit provided by this subsection (a-2) shall be granted to the taxpayer in such an amount that the taxpayer's real property taxes remain unchanged from the amount of the real property taxes levied for the fiscal year in which the taxpayer originally became eligible for the tax credits specified above, but no earlier than July 1, 1973.

(b) No ordinance or resolution or rule or regulation thereunder of any subdivision shall reduce the amount of the credit provided by § 12F, nor as to such amount impose any less inclusive or further conditions of eligibility therefor nor more stringent or further procedural requirements therefor.]

[ 12F.

(a) There is hereby created a mandatory minimum tax credit from real property taxation for subdivision purposes for certain homeowners by reason of age and income and an optional minimum tax credit from real property taxation for subdivision purposes for certain homeowners by reason of disability. The mandatory minimum tax credit provided herein applies to the several counties and to Baltimore City, but it does not apply to any other municipal corporation in this State.

(b) As used in this section, the following words have the meanings herein specified. "Homeowner" means every person who actually resides in a dwelling in which such person has a legal interest, including any life estate, whether as sole owner, joint tenant, in common, or tenant by the entireties. "Gross income" means total gross income from all sources, including but not limited to gifts, and whether or not included in the definitions of gross income for federal or State income tax purposes, but "gross income" does not include the amount of old age, survivors, or disability benefits received under the Social Security Act, as amended, or under the Railroad Retirement Act, as amended. "Combined gross income" means the combined gross income of all homeowners, if more than one, and all persons actually residing in the same dwelling, except persons whose contributions, reasonably apportionable towards the cost of upkeep, maintenance and repair of the dwelling, are in the form of fixed rental charges. "Dwelling" means the dwelling house of one or more homeowners and the lot or curtilage where the same is erected, which is used as the principal residence of such homeowner or homeowners. No dwelling shall be deemed a principal residence which is not actually occupied or expected to be actually occupied by such homeowner or homeowners for more than six months of some twelve-month period including the date of