

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 entirety. "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 application for credit. A homeowner or homeowners may claim credit on only one such dwelling. The administrative unit or official administering the program may qualify a homeowner otherwise eligible for the tax credit if he does not actually reside in the dwelling the required time period for reason of illness or need of special care. When any property which is owned by a person who is entitled to a tax credit under this section is sold to a purchaser, the tax credit shall be terminated as of the date of transfer of the property between the parties. The total amount of any tax credit shall be included in the amount of ordinary taxes which were paid by the seller of the property and which are adjusted at the time of settlement for the property between the seller and the purchaser. The seller of the property shall receive credit only for that proportion of the tax credit which his period of ownership of the property during the taxable year in which the transfer occurs bears to the entire taxable year. The remaining portion of the tax credit shall be paid by the seller to the county in which the property is located and shall be deposited into general funds of the county. "Subdivision" means any county of the State of Maryland, or the City of Baltimore.

(c) There shall be allowed upon the application of