

Comptroller of Maryland
Revenue Administration Division
Tax Year 2022 Fourth Quarter Distribution of Local Income Taxes
February 2023 Distribution
Table 1

	Gross Distribution			Wynne Credit			Net Distribution		
	Counties	Municipalities	Grand Total	Counties	Cities & Towns	Total	Counties	Cities & Towns	Grand Total
Allegany	\$ 9,265,110	\$ 756,746	\$ 10,021,856	(1,343)	(16)	(1,359)	9,263,767	756,730	10,020,497
Anne Arundel	189,618,953	1,848,661	191,467,614	(221,181)	(3,514)	(224,695)	189,397,772	1,845,147	191,242,919
Baltimore County	249,793,991	-	249,793,991	(653,557)	-	(653,557)	249,140,434	-	249,140,434
Baltimore City	106,482,523	-	106,482,523	(60,093)	-	(60,093)	106,422,430	-	106,422,430
Calvert	29,682,987	317,806	30,000,793	(10,027)	-	(10,027)	29,672,960	317,806	29,990,766
Caroline	5,488,523	246,365	5,734,888	-	(9)	(9)	5,488,523	246,356	5,734,879
Carroll	57,897,641	1,811,954	59,709,595	-	(33)	(33)	57,897,641	1,811,921	59,709,562
Cecil	21,331,601	670,009	22,001,610	(40,183)	(1,008)	(41,191)	21,291,418	669,001	21,960,419
Charles	43,018,477	471,771	43,490,248	(6,295)	(173)	(6,467)	43,012,182	471,598	43,483,781
Dorchester	4,769,378	261,774	5,031,152	(4,031)	(6)	(4,037)	4,765,347	261,768	5,027,115
Frederick	86,156,076	4,088,931	90,245,007	-	(230)	(230)	86,156,076	4,088,701	90,244,777
Garrett	4,687,637	110,321	4,797,958	(1,368)	(1)	(1,369)	4,686,269	110,320	4,796,589
Harford	79,757,580	1,345,645	81,103,225	(22,695)	(355)	(23,050)	79,734,885	1,345,290	81,080,175
Howard	159,653,327	-	159,653,327	(113,811)	-	(113,811)	159,539,516	-	159,539,516
Kent	4,306,849	200,494	4,507,343	(10,488)	(27)	(10,515)	4,296,361	200,467	4,496,828
Montgomery	501,413,368	11,354,853	512,768,221	(1,820,486)	(40,748)	(1,861,234)	499,592,882	11,314,105	510,906,987
Prince George's	189,176,534	7,049,701	196,226,235	(31,428)	(1,490)	(32,917)	189,145,106	7,048,211	196,193,318
Queen Anne's	18,134,173	248,599	18,382,772	-	(2)	(2)	18,134,173	248,597	18,382,770
St. Mary's	34,144,989	202,372	34,347,361	-	-	-	34,144,989	202,372	34,347,361
Somerset	2,291,159	62,350	2,353,509	-	(7)	(7)	2,291,159	62,343	2,353,502
Talbot	10,284,557	564,507	10,849,064	-	(257)	(257)	10,284,557	564,250	10,848,807
Washington	28,816,575	1,068,173	29,884,748	(3,955)	(36)	(3,992)	28,812,620	1,068,137	29,880,756
Wicomico	16,816,621	776,153	17,592,774	(10,718)	(15)	(10,733)	16,805,903	776,138	17,582,041
Worcester	9,081,944	490,046	9,571,990	(8,749)	(708)	(9,457)	9,073,195	489,338	9,562,533
	<u>\$ 1,862,070,573</u>	<u>\$ 33,947,231</u>	<u>\$ 1,896,017,804</u>	<u>\$ (3,020,407)</u>	<u>\$ (48,633)</u>	<u>\$ (3,069,040)</u>	<u>1,859,050,165.63</u>	<u>\$ 33,898,598</u>	<u>\$ 1,892,948,764</u>

Comptroller of Maryland
Revenue Administration Division
Estimated Calculation of the
Fourth Quarterly Distribution of Local Income Tax
For Tax Years 2022, 2021, and 2020
Table 2

	<u>2022</u>	<u>\$ Difference</u>	<u>%</u>	+	<u>2021</u>	<u>\$ Difference</u>	<u>%</u>	+	<u>2020</u>
Late 3rd Qtr. Receipts	\$ 26,792,447	\$ 23,123,423	100.0		\$ 3,669,024	\$ (9,195,470)	100.0		\$ 12,864,494
4th Qtr. W/H Receipts	4,906,668,630	227,166,500	4.9		4,679,502,130	361,576,333	8.4		4,317,925,797
4th Qtr. Est. Receipts	1,290,735,364	(205,715,037)	(13.7)		1,496,450,401	259,370,255	21.0		1,237,080,146
4th Qtr. Dec. Credits	386,402,127	123,239,415	46.8		263,162,712	(101,723,787)	(27.9)		364,886,499
Total Receipts	<u>6,610,598,568</u>	<u>167,814,301</u>	<u>2.6</u>		<u>6,442,784,267</u>	<u>510,027,331</u>	<u>8.6</u>		<u>5,932,756,936</u>
Less: Unallocated Reserve	<u>(536,061,216)</u>	<u>(103,265,808)</u>	<u>(23.9)</u>		<u>(432,795,408)</u>	<u>(34,261,195)</u>	<u>(8.6)</u>		<u>(398,534,213)</u>
Receipts Available	6,074,537,352	64,548,493	1.1		6,009,988,859	475,766,136	8.6		5,534,222,723
Less: Refund Reserve	<u>(1,021,794,591)</u>	<u>(24,279,797)</u>	<u>(2.4)</u>		<u>(997,514,794)</u>	<u>(78,916,394)</u>	<u>(8.6)</u>		<u>(918,598,400)</u>
Net Receipts Available	<u>\$ 5,052,742,761</u>	<u>\$ 40,268,696</u>	<u>0.8</u>		<u>\$ 5,012,474,065</u>	<u>\$ 396,849,742</u>	<u>8.6</u>		<u>\$ 4,615,624,323</u>
Local Tax Percentage	37.673339%				37.869948%				37.841094%
Gross Local Tax	\$ 1,903,536,929	\$ 5,315,606	0.3		\$ 1,898,221,323	\$ 151,618,603	8.7		\$ 1,746,602,720
Less: Cost of Administration	<u>(7,519,123)</u>	<u>987,319</u>	<u>11.6</u>		<u>(8,506,442)</u>	<u>(1,427,583)</u>	<u>(20.2)</u>		<u>(7,078,859)</u>
Local Tax for Distribution	<u><u>1,896,017,806</u></u>	<u><u>6,302,925</u></u>	<u><u>0.3</u></u>		<u><u>1,889,714,881</u></u>	<u><u>150,191,020</u></u>	<u><u>8.6</u></u>		<u><u>1,739,523,861</u></u>
Payable to Counties	\$ 1,862,070,575	\$ 3,661,343	0.2		\$ 1,858,409,232	\$ 149,281,862	8.7		\$ 1,709,127,370
Payable to Cities and Towns	33,947,231	2,641,582	8.4		31,305,649	909,158	3.0		30,396,491
	<u><u>\$ 1,896,017,806</u></u>	<u><u>\$ 6,302,925</u></u>	<u><u>0.3</u></u>		<u><u>\$ 1,889,714,881</u></u>	<u><u>\$ 150,191,020</u></u>	<u><u>8.6</u></u>		<u><u>\$ 1,739,523,861</u></u>

Comptroller of Maryland
Revenue Administration Division
Cumulative Local Income Tax Distributions excluding Cities and Towns
Estimated Distributions through February 2023, 2022, and 2021, respectively

Table 3

	<u>Tax Year 2022</u>	<u>\$ Difference</u>	<u>%</u>	<u>Tax Year 2021</u>	<u>\$ Difference</u>	<u>%</u>	<u>Tax Year 2020</u>
Allegany	\$ 34,524,405	\$ 5,101,265	17.3	\$ 29,423,140	\$ 3,621,822	14.0	\$ 25,801,318
Anne Arundel	625,783,060	10,250,376	1.7	615,532,684	67,511,524	12.3	548,021,160
Baltimore County	829,995,912	(17,888,311)	(2.1)	847,884,223	89,334,324	11.8	758,549,899
Baltimore City	354,238,842	419,736	0.1	353,819,106	39,865,978	12.7	313,953,128
Calvert	98,540,372	809,907	0.8	97,730,465	12,647,663	14.9	85,082,802
Caroline	18,102,906	633,137	3.6	17,469,769	857,676	5.2	16,612,093
Carroll	188,353,044	12,127,616	6.9	176,225,428	20,293,939	13.0	155,931,489
Cecil	70,695,001	5,047,365	7.7	65,647,636	8,291,811	14.5	57,355,825
Charles	143,526,034	7,268,686	5.3	136,257,348	15,447,270	12.8	120,810,078
Dorchester	15,669,796	(131,923)	(0.8)	15,801,719	1,994,362	14.4	13,807,357
Frederick	276,932,326	24,234,627	9.6	252,697,699	31,384,359	14.2	221,313,340
Garrett	14,960,195	493,710	3.4	14,466,485	1,667,148	13.0	12,799,337
Harford	263,829,223	12,824,053	5.1	251,005,170	30,118,117	13.6	220,887,053
Howard	520,284,795	18,632,918	3.7	501,651,877	57,390,220	12.9	444,261,657
Kent	14,033,194	(302,896)	(2.1)	14,336,090	1,392,684	10.8	12,943,406
Montgomery	1,639,422,614	47,517,152	3.0	1,591,905,462	170,107,855	12.0	1,421,797,607
Prince George's	628,741,867	22,829,311	3.8	605,912,556	71,582,619	13.4	534,329,937
Queen Anne's	59,075,370	1,200,573	2.1	57,874,797	7,126,016	14.0	50,748,781
St. Mary's (1)	113,514,558	574,537	0.5	112,940,021	14,192,977	14.4	98,747,044
Somerset	7,471,607	133,341	1.8	7,338,266	900,265	14.0	6,438,001
Talbot	31,650,408	1,156,883	3.8	30,493,525	2,461,167	8.8	28,032,358
Washington (2)	96,575,852	(3,047,259)	(3.1)	99,623,111	11,744,906	13.4	87,878,205
Wicomico	55,048,580	1,845,035	3.5	53,203,545	6,376,314	13.6	46,827,231
Worcester	29,022,132	(15,514)	(0.1)	29,037,646	3,917,012	15.6	25,120,634
	<u>\$ 6,129,992,093</u>	<u>\$ 151,714,325</u>	<u>2.5</u>	<u>\$ 5,978,277,768</u>	<u>\$ 670,228,028</u>	<u>12.6</u>	<u>\$ 5,308,049,740</u>

Notes:

- (1) St. Mary's County's 2022 tax rate decreased to 3.10%, from 3.17% in the prior tax year.
(2) Washington County's 2022 tax rate decreased to 3.00%, from 3.20% in the prior tax year.