

Comptroller of Maryland
Revenue Administration Division
Tax Year 2019 Second Quarter True-up and
Tax Year 2018 Second Reconciling Distributions of Local Income Taxes
August, 2019
Table 1

	Counties			Cities and Towns			Grand Total
	TY 2019 2nd Qtr.	TY 2018 2nd Rec.	Total	TY 2019 2nd Qtr.	TY 2018 2nd Rec.	Total	
Allegany	\$ 552,615	\$ 293,205	\$ 845,820	\$ 56,293	\$ 42,550	\$ 98,843	\$ 944,663
Anne Arundel	9,970,948	-	9,970,948	192,913	86,306	279,219	10,250,167
Baltimore County	14,254,624	-	14,254,624	-	-	-	14,254,624
Baltimore City	6,532,858	5,552,541	12,085,399	-	-	-	12,085,399
Calvert	1,630,719	1,612,485	3,243,204	120,040	24,708	144,748	3,387,952
Caroline	239,906	233,367	473,273	93,222	8,482	101,704	574,977
Carroll	2,694,282	2,677,369	5,371,651	677,379	85,405	762,784	6,134,435
Cecil	971,107	944,110	1,915,217	282,510	36,307	318,817	2,234,034
Charles	2,357,205	2,303,667	4,660,872	179,458	30,106	209,564	4,870,436
Dorchester	163,577	196,663	360,240	88,656	9,163	97,819	458,059
Frederick	3,358,955	3,815,324	7,174,279	1,399,043	248,535	1,647,578	8,821,857
Garrett	211,984	528,610	740,594	48,139	17,147	65,286	805,880
Harford	4,108,095	3,777,017	7,885,112	534,824	104,520	639,344	8,524,456
Howard	9,196,429	-	9,196,429	-	-	-	9,196,429
Kent	223,150	-	223,150	31,335	6,560	37,895	261,045
Montgomery	29,201,776	-	29,201,776	1,827,952	700,337	2,528,289	31,730,065
Prince George's	8,868,815	11,705,896	20,574,711	2,561,482	551,811	3,113,293	23,688,004
Queen Anne's	953,872	717,118	1,670,990	85,495	13,686	99,181	1,770,171
St. Mary's	1,815,073	1,380,340	3,195,413	61,795	7,787	69,582	3,264,995
Somerset	113,792	58,544	172,336	25,793	2,029	27,822	200,158
Talbot	446,093	-	446,093	159,156	47,885	207,041	653,134
Washington	1,231,202	877,279	2,108,481	410,000	40,029	450,029	2,558,510
Wicomico	729,472	744,872	1,474,344	318,869	42,854	361,723	1,836,067
Worcester	342,330	510,662	852,992	88,133	27,671	115,804	968,796
	<u>\$ 100,168,879</u>	<u>\$ 37,929,069</u>	<u>\$ 138,097,948</u>	<u>\$ 9,242,487</u>	<u>\$ 2,133,878</u>	<u>\$ 11,376,365</u>	<u>\$ 149,474,313</u>

Comptroller of Maryland
Revenue Administration Division
Estimated Calculations of the
Second Quarterly Distribution of Local Income Tax
Tax Years 2019, 2018, and 2017

Table 2

	2019	\$ Difference	%	2018	\$ Difference	%	2017
Late 1st Qtr. W/H Receipts	\$ 1,199,746	\$ (3,066,377)	(71.9)	\$ 4,266,123	\$ (859,548)	(16.8)	\$ 5,125,671
2nd Qtr. W/H Receipts	3,504,452,941	178,483,940	5.4	3,325,969,001	132,227,460	4.1	3,193,741,541
2nd Qtr. Est. Receipts	584,088,816	193,135,713	49.4	390,953,103	(97,893,907)	(20.0)	488,847,010
2nd Qtr. Dec Credits	31,129,059	(11,412,072)	(26.8)	42,541,131	(11,160,043)	(20.8)	53,701,174
Total Receipts	<u>4,120,870,562</u>	<u>357,141,204</u>	<u>9.5</u>	<u>3,763,729,358</u>	<u>22,313,962</u>	<u>0.6</u>	<u>3,741,415,396</u>
Less: Unallocated Reserve	<u>(253,758,017)</u>	<u>4,449,963</u>	<u>1.7</u>	<u>(258,207,980)</u>	<u>(30,779,311)</u>	<u>(13.5)</u>	<u>(227,428,669)</u>
Receipts Available	3,867,112,545	361,591,167	10.3	3,505,521,378	(8,465,349)	(0.2)	3,513,986,727
Less: Refund Reserve	<u>(724,125,509)</u>	<u>(47,449,878)</u>	<u>(7.0)</u>	<u>(676,675,631)</u>	<u>(11,191,134)</u>	<u>(1.7)</u>	<u>(665,484,497)</u>
Net Receipts Available	<u>3,142,987,036</u>	<u>314,141,289</u>	<u>11.1</u>	<u>2,828,845,747</u>	<u>(19,656,483)</u>	<u>(0.7)</u>	<u>2,848,502,230</u>
Local Tax Percentage	36.909347%			37.265761%			37.220152%
Gross Local Tax	\$ 1,160,055,997	\$ 105,865,103	10.0	\$ 1,054,190,894	\$ (6,025,954)	(0.6)	\$ 1,060,216,848
Less: Cost of Administration	<u>(3,595,072)</u>	<u>(616,413)</u>	<u>(20.7)</u>	<u>(2,978,659)</u>	<u>632,408</u>	<u>17.5</u>	<u>(3,611,067)</u>
Local Tax for Distribution	<u>\$ 1,156,460,925</u>	<u>\$ 105,248,690</u>	<u>10.0</u>	<u>\$ 1,051,212,235</u>	<u>\$ (5,393,546)</u>	<u>(0.5)</u>	<u>\$ 1,056,605,781</u>
Less: April/May Distribution	\$ (694,291,240)	(32,795,468)	(5.0)	\$ (661,495,772)	1,315,893	0.2	\$ (662,811,665)
Less: June Distribution	<u>(352,758,322)</u>	<u>(13,687,275)</u>	<u>(4.0)</u>	<u>(339,071,047)</u>	<u>(39,436,119)</u>	<u>(13.2)</u>	<u>(299,634,928)</u>
Balance Due for 2nd Quarter	<u>\$ 109,411,363</u>	<u>\$ 58,765,947</u>	<u>100.0 +</u>	<u>\$ 50,645,416</u>	<u>\$ (43,513,772)</u>	<u>(46.2)</u>	<u>\$ 94,159,188</u>
Payable to Counties	\$ 100,168,878	\$ 55,936,884	100.0 +	\$ 44,231,994	\$ (43,256,570)	(49.4)	\$ 87,488,564
Payable to Cities and Towns	9,242,486	2,829,064	44.1	6,413,422	(257,202)	(3.9)	6,670,624
	<u>\$ 109,411,364</u>	<u>\$ 58,765,948</u>	<u>100.0 +</u>	<u>\$ 50,645,416</u>	<u>\$ (43,513,772)</u>	<u>(46.2)</u>	<u>\$ 94,159,188</u>

Comptroller of Maryland
Revenue Administration Division
Cumulative Local Income Tax Distributions excluding Cities and Towns
Through Estimated Distributions as of August 2019, 2018, and 2017, respectively
Table 3

	<u>Tax Year 2019</u>	<u>\$ Difference</u>	<u>%</u>	<u>Tax Year 2018</u>	<u>\$ Difference</u>	<u>%</u>	<u>Tax Year 2017</u>
Allegany	\$ 11,669,907	\$ 467,141	4.2	\$ 11,202,766	\$ (21,444)	(0.2)	\$ 11,224,210
Anne Arundel	210,230,009	8,628,635	4.3	201,601,374	9,688,820	5.0	191,912,554
Baltimore County	298,065,711	16,923,265	6.0	281,142,446	(277,635)	(0.1)	281,420,081
Baltimore City	136,602,767	7,520,932	5.8	129,081,835	5,633,399	4.6	123,448,436
Calvert	36,075,351	1,594,739	4.6	34,480,612	1,061,450	3.2	33,419,162
Caroline (1)	6,580,163	1,262,022	23.7	5,318,141	272,031	5.4	5,046,110
Carroll	67,735,143	3,187,581	4.9	64,547,562	2,210,264	3.5	62,337,298
Cecil	25,123,006	764,301	3.1	24,358,705	2,531,628	11.6	21,827,077
Charles	52,288,750	3,031,643	6.2	49,257,107	1,647,681	3.5	47,609,426
Dorchester	4,915,560	258,829	5.6	4,656,731	143,586	3.2	4,513,145
Frederick	93,447,622	5,873,759	6.7	87,573,863	3,414,303	4.1	84,159,560
Garrett	5,258,490	311,801	6.3	4,946,689	4,699	0.1	4,941,990
Harford	94,939,873	4,489,537	5.0	90,450,336	3,245,376	3.7	87,204,960
Howard	192,298,324	12,780,545	7.1	179,517,779	2,801,824	1.6	176,715,955
Kent	5,047,719	215,457	4.5	4,832,262	13,211	0.3	4,819,051
Montgomery	632,791,025	41,456,185	7.0	591,334,840	8,442,448	1.4	582,892,392
Prince George's	227,375,833	11,156,872	5.2	216,218,961	3,630,424	1.7	212,588,537
Queen Anne's	21,357,222	1,285,503	6.4	20,071,719	1,241,096	6.6	18,830,623
St. Mary's	39,000,878	1,747,362	4.7	37,253,516	1,076,069	3.0	36,177,447
Somerset	2,824,968	78,262	2.8	2,746,706	141,510	5.4	2,605,196
Talbot	11,858,769	994,531	9.2	10,864,238	(494,618)	(4.4)	11,358,856
Washington	32,720,238	1,305,581	4.2	31,414,657	572,827	1.9	30,841,830
Wicomico	20,695,682	908,270	4.6	19,787,412	455,835	2.4	19,331,577
Worcester	8,370,478	264,057	3.3	8,106,421	(181,848)	(2.2)	8,288,269
	<u>\$ 2,237,273,488</u>	<u>\$ 126,506,810</u>	<u>6.0</u>	<u>\$ 2,110,766,678</u>	<u>\$ 47,252,936</u>	<u>2.3</u>	<u>\$ 2,063,513,742</u>

Note:

(1) Caroline County's 2019 tax rate increased to 3.20%, from 2.73% in the prior tax year.

Comptroller of Maryland
Revenue Administration Division
Cumulative Local Income Tax Distributions excluding Cities and Towns (1)
Through Reconciling Distributions as of August 2019, 2018, and 2017, respectively

Table 4

	<u>Tax Year 2018</u>	<u>\$ Difference</u>	<u>%</u>	<u>Tax Year 2017</u>	<u>\$ Difference</u>	<u>%</u>	<u>Tax Year 2016</u>
Allegany	\$ 24,849,742	\$ 1,207,165	5.1	\$ 23,642,577	\$ 135,532	0.6	\$ 23,507,045
Anne Arundel	423,174,480	8,319,981	2.0	414,854,499	25,748,997	6.6	389,105,502
Baltimore County	595,583,949	2,786,629	0.5	592,797,320	12,347,871	2.1	580,449,449
Baltimore City	278,742,143	12,330,067	4.6	266,412,076	13,288,456	5.2	253,123,620
Calvert	76,806,871	5,169,644	7.2	71,637,227	7,289,775	11.3	64,347,452
Caroline	12,855,286	1,245,388	10.7	11,609,898	302,009	2.7	11,307,889
Carroll	144,865,147	10,886,231	8.1	133,978,916	3,931,561	3.0	130,047,355
Cecil (2)	55,599,622	7,321,545	15.2	48,278,077	1,083,419	2.3	47,194,658
Charles	111,365,537	6,916,585	6.6	104,448,952	4,185,196	4.2	100,263,756
Dorchester	11,225,619	762,253	7.3	10,463,366	396,579	3.9	10,066,787
Frederick	200,067,622	17,512,935	9.6	182,554,687	7,598,796	4.3	174,955,891
Garrett	12,486,145	1,229,120	10.9	11,257,025	897,191	8.7	10,359,834
Harford	203,920,669	15,579,795	8.3	188,340,874	6,359,796	3.5	181,981,078
Howard	382,381,027	6,841,491	1.8	375,539,536	12,911,353	3.6	362,628,183
Kent	10,143,087	(7,215)	(0.1)	10,150,302	594,126	6.2	9,556,176
Montgomery	1,257,994,188	20,393,324	1.6	1,237,600,864	56,028,938	4.7	1,181,571,926
Prince George's	494,784,334	37,909,690	8.3	456,874,644	14,359,168	3.2	442,515,476
Queen Anne's	43,352,930	2,234,172	5.4	41,118,758	2,705,974	7.0	38,412,784
St. Mary's	82,961,450	4,776,671	6.1	78,184,779	3,099,257	4.1	75,085,522
Somerset	6,645,030	311,285	4.9	6,333,745	428,257	7.3	5,905,488
Talbot	23,417,992	54,723	0.2	23,363,269	388,708	1.7	22,974,561
Washington	72,172,973	5,785,626	8.7	66,387,347	1,874,702	2.9	64,512,645
Wicomico	45,581,744	2,648,883	6.2	42,932,861	784,319	1.9	42,148,542
Worcester	17,615,960	400,356	2.3	17,215,604	908,528	5.6	16,307,076
	<u><u>\$ 4,588,593,547</u></u>	<u><u>\$ 172,616,344</u></u>	<u><u>3.9</u></u>	<u><u>\$ 4,415,977,203</u></u>	<u><u>\$ 177,648,508</u></u>	<u><u>4.2</u></u>	<u><u>\$ 4,238,328,695</u></u>

Notes:

- (1) Cash Distributions are reduced by administration expenses.
- (2) Cecil County's 2018 tax rate increased to 3.00%, from 2.80% in the prior tax year.

Comptroller of Maryland
Revenue Administration Division
Tax Returns Processed through June 30th for
Tax Years 2018, 2017, and 2016

Table 5

	<u>2018</u>	<u>Difference</u>	<u>%</u>	<u>2017</u>	<u>Difference</u>	<u>%</u>	<u>2016</u>
Allegany	27,954	(26)	(0.1)	27,980	(584)	(2.0)	28,564
Anne Arundel	258,285	1,983	0.8	256,302	291	0.1	256,011
Baltimore County	378,159	(995)	(0.3)	379,154	(4,201)	(1.1)	383,355
Baltimore City	240,182	(2,899)	(1.2)	243,081	(2,595)	(1.1)	245,676
Calvert	41,291	(93)	(0.2)	41,384	51	0.1	41,333
Caroline	14,412	89	0.6	14,323	(83)	(0.6)	14,406
Carroll	79,481	46	0.1	79,435	(74)	(0.1)	79,509
Cecil	44,790	300	0.7	44,490	306	0.7	44,184
Charles	73,644	311	0.4	73,333	898	1.2	72,435
Dorchester	14,460	237	1.7	14,223	(298)	(2.1)	14,521
Frederick	119,705	2,315	2.0	117,390	1,525	1.3	115,865
Garrett	13,084	(3)	(0.0)	13,087	168	1.3	12,919
Harford	119,625	820	0.7	118,805	654	0.6	118,151
Howard	141,331	1,362	1.0	139,969	574	0.4	139,395
Kent	8,517	99	1.2	8,418	(113)	(1.3)	8,531
Montgomery	471,223	1,909	0.4	469,314	(3,774)	(0.8)	473,088
Prince George's	426,370	(2,677)	(0.6)	429,047	(2,504)	(0.6)	431,551
Queen Anne's	22,219	(19)	(0.1)	22,238	7	0.0	22,231
St. Mary's	48,277	(32)	(0.1)	48,309	214	0.4	48,095
Somerset	8,058	(95)	(1.2)	8,153	(81)	(1.0)	8,234
Talbot	17,043	(36)	(0.2)	17,079	(220)	(1.3)	17,299
Washington	68,049	728	1.1	67,321	326	0.5	66,995
Wicomico	43,583	381	0.9	43,202	549	1.3	42,653
Worcester	26,993	388	1.5	26,605	399	1.5	26,206
	<u>2,706,735</u>	<u>4,093</u>	<u>0.2</u>	<u>2,702,642</u>	<u>(8,565)</u>	<u>(0.3)</u>	<u>2,711,207</u>