

Comptroller of Maryland
Revenue Administration Division
Tax Year 2020 Second Quarter (April/May Portion), Tax Year 2019 First Reconciling, and
Tax Years 2019 and 2016 Unallocated Distribution of Local Income Taxes
June 2020 Distribution
Table 1

	Counties					Cities and Towns				Grand Total
	TY 2020 2nd Qtr.	TY 2019 1st Rec. (1)	TY 2019 & 2016 Unallocated	School Loan Payback	Total	TY 2020 2nd Qtr.	TY 2019 1st Rec. (1)	TY 2019 & 2016 Unallocated	Total	
Allegany	\$ 3,160,641	\$ -	\$ 1,154,744	\$ -	\$ 4,315,385	\$ 400,642	\$ 83,711	\$ 145,046	\$ 629,399	\$ 4,944,784
Anne Arundel	69,160,237	-	22,324,114	-	91,484,351	1,020,109	1,005	334,624	1,355,738	92,840,089
Baltimore County	96,424,376	-	30,817,839	-	127,242,215	-	-	-	-	127,242,215
Baltimore City	39,456,667	-	15,164,045	-	54,620,712	-	-	-	-	54,620,712
Calvert	10,465,631	-	3,732,059	-	14,197,690	171,161	-	56,813	227,974	14,425,664
Caroline	1,649,040	-	643,870	-	2,292,910	103,210	701	33,209	137,120	2,430,030
Carroll	19,460,166	-	7,040,632	-	26,500,798	896,477	-	298,379	1,194,856	27,695,654
Cecil	7,008,488	-	2,710,184	-	9,718,672	339,614	-	100,936	440,550	10,159,222
Charles	15,123,153	-	5,650,352	-	20,773,505	243,257	-	77,820	321,077	21,094,582
Dorchester	1,691,769	-	566,629	-	2,258,398	139,693	9,207	38,284	187,184	2,445,582
Frederick	27,191,785	-	9,985,135	-	37,176,920	1,945,287	-	641,293	2,586,580	39,763,500
Garrett	1,573,249	-	572,621	-	2,145,870	56,928	11,295	17,872	86,095	2,231,965
Harford	27,470,027	-	10,053,826	-	37,523,853	683,079	-	217,578	900,657	38,424,510
Howard	55,702,862	-	20,062,688	-	75,765,550	-	-	-	-	75,765,550
Kent	1,654,842	-	558,295	-	2,213,137	112,668	-	28,804	141,472	2,354,609
Montgomery	180,206,932	-	65,586,510	-	245,793,442	5,879,882	8,129	1,959,313	7,847,324	253,640,766
Prince George's	66,337,806	-	25,804,768	-	92,142,574	3,778,314	4,819	1,288,620	5,071,753	97,214,327
Queen Anne's	6,311,475	-	2,394,655	-	8,706,130	123,330	2,765	42,188	168,283	8,874,413
St. Mary's	12,185,395	-	4,128,177	-	16,313,572	83,335	-	24,313	107,648	16,421,220
Somerset	799,899	-	323,626	-	1,123,525	29,315	-	10,159	39,474	1,162,999
Talbot	3,793,408	-	1,306,144	-	5,099,552	274,479	-	96,533	371,012	5,470,564
Washington	10,928,748	-	3,477,152	-	14,405,900	566,754	502	157,213	724,469	15,130,369
Wicomico	5,816,983	-	2,263,896	-	8,080,879	387,257	42,344	132,896	562,497	8,643,376
Worcester	3,086,779	-	1,098,657	-	4,185,436	299,751	-	79,607	379,358	4,564,794
	<u>\$ 666,660,358</u>	<u>\$ -</u>	<u>\$ 237,420,618</u>	<u>\$ -</u>	<u>\$ 904,080,976</u>	<u>\$ 17,534,542</u>	<u>\$ 164,478</u>	<u>\$ 5,781,500</u>	<u>\$ 23,480,520</u>	<u>\$ 927,561,496</u>

Note:

(1) Due to the state of emergency and catastrophic health emergency related to COVID-19 declared by Governor Lawrence J. Hogan, Jr., the Comptroller has extended the due dates for income tax returns and payments ordinarily due between April 1, 2020 and July 14, 2020 to July 15, 2020.

Comptroller of Maryland
Revenue Administration Division
Estimated Calculations of the
Second Quarterly (April/May Portion) Distribution of Local Income Tax
Tax Years 2020, 2019, and 2018

Table 2

	<u>2020</u>	<u>\$ Difference</u>	<u>%</u>	<u>2019</u>	<u>\$ Difference</u>	<u>%</u>	<u>2018</u>
Late 1st Qtr. Receipts	\$ 1,200,000	\$ (800,000)	(40.0)	\$ 2,000,000	\$ 600,000	42.9	\$ 1,400,000
Proj. A/M W/H Receipts	2,053,000,000	(85,000,000)	(4.0)	2,138,000,000	112,000,000	5.5	2,026,000,000
Proj. A/M Est. Receipts	<u>289,000,000</u>	<u>(45,000,000)</u>	<u>(13.5)</u>	<u>334,000,000</u>	<u>(7,000,000)</u>	<u>(2.1)</u>	<u>341,000,000</u>
Total Receipts	2,343,200,000	(130,800,000)	(5.3)	2,474,000,000	105,600,000	4.5	2,368,400,000
Less: Unallocated Reserve	<u>(167,170,004)</u>	<u>(14,824,201)</u>	<u>(9.7)</u>	<u>(152,345,803)</u>	<u>10,136,597</u>	<u>6.2</u>	<u>(162,482,400)</u>
Receipts Available	2,176,029,996	(145,624,201)	(6.3)	2,321,654,197	115,736,597	5.2	2,205,917,600
Less: Refund Reserve	<u>(353,982,377)</u>	<u>80,752,586</u>	<u>18.6</u>	<u>(434,734,963)</u>	<u>(8,923,643)</u>	<u>(2.1)</u>	<u>(425,811,320)</u>
Net Receipts Available	<u>\$ 1,822,047,619</u>	<u>\$ (64,871,615)</u>	<u>(3.4)</u>	<u>\$ 1,886,919,234</u>	<u>\$ 106,812,954</u>	<u>6.0</u>	<u>\$ 1,780,106,280</u>
Local Tax Percentage	37.686019%			36.909347%			37.265761%
Gross Local Tax	\$ 686,657,218	\$ (9,792,354)	(1.4)	\$ 696,449,572	\$ 33,079,421	5.0	\$ 663,370,151
Less: Cost of Administration	<u>(2,462,318)</u>	<u>(303,986)</u>	<u>(14.1)</u>	<u>(2,158,332)</u>	<u>(283,953)</u>	<u>(15.1)</u>	<u>(1,874,379)</u>
Local Tax for Distribution	<u>\$ 684,194,900</u>	<u>\$ (10,096,340)</u>	<u>(1.5)</u>	<u>\$ 694,291,240</u>	<u>\$ 32,795,468</u>	<u>5.0</u>	<u>\$ 661,495,772</u>
Payable to Counties	\$ 666,660,357	\$ (12,148,101)	(1.8)	\$ 678,808,458	\$ 32,215,934	5.0	\$ 646,592,524
Payable to Cities and Towns	<u>17,534,543</u>	<u>2,051,761</u>	<u>13.3</u>	<u>15,482,782</u>	<u>579,534</u>	<u>3.9</u>	<u>14,903,248</u>
	<u>\$ 684,194,900</u>	<u>\$ (10,096,340)</u>	<u>(1.5)</u>	<u>\$ 694,291,240</u>	<u>\$ 32,795,468</u>	<u>5.0</u>	<u>\$ 661,495,772</u>

Comptroller of Maryland
Revenue Administration Division
Cumulative Local Income Tax Distributions excluding Cities and Towns
Through Estimated Distributions as of June 2020, 2019, and 2018, respectively
Table 3

	<u>Tax Year 2020</u>	<u>\$ Difference</u>	<u>%</u>	<u>Tax Year 2019</u>	<u>\$ Difference</u>	<u>%</u>	<u>Tax Year 2018</u>
Allegany	\$ 8,607,944	\$ (546,139)	(6.0)	\$ 9,154,083	\$ 114,678	1.3	\$ 9,039,405
Anne Arundel (1)	187,965,965	20,476,687	12.2	167,489,278	2,745,005	1.7	164,744,273
Baltimore County (2)	261,993,624	24,141,539	10.1	237,852,085	7,506,949	3.3	230,345,136
Baltimore City	107,207,280	(1,799,734)	(1.7)	109,007,014	3,247,911	3.1	105,759,103
Calvert	28,444,682	(355,248)	(1.2)	28,799,930	557,973	2.0	28,241,957
Caroline	4,485,792	(780,411)	(14.8)	5,266,203	899,770	20.6	4,366,433
Carroll	52,920,208	(1,249,922)	(2.3)	54,170,130	1,328,187	2.5	52,841,943
Cecil	19,059,811	(1,050,241)	(5.2)	20,110,052	159,471	0.8	19,950,581
Charles	41,103,220	(649,749)	(1.6)	41,752,969	1,394,271	3.5	40,358,698
Dorchester (3)	4,603,732	664,984	16.9	3,938,748	123,283	3.2	3,815,465
Frederick	73,980,590	(767,592)	(1.0)	74,748,182	2,974,900	4.1	71,773,282
Garrett	4,277,529	69,696	1.7	4,207,833	154,546	3.8	4,053,287
Harford	74,672,955	(1,189,367)	(1.6)	75,862,322	1,752,271	2.4	74,110,051
Howard	151,349,641	(2,101,614)	(1.4)	153,451,255	6,369,063	4.3	147,082,192
Kent (4)	4,502,034	497,962	12.4	4,004,072	77,920	2.0	3,926,152
Montgomery	489,934,775	(13,610,070)	(2.7)	503,544,845	20,223,316	4.2	483,321,529
Prince George's	180,436,244	(1,217,817)	(0.7)	181,654,061	4,556,215	2.6	177,097,846
Queen Anne's	17,155,058	102,780	0.6	17,052,278	583,860	3.5	16,468,418
St. Mary's (5)	33,113,006	1,978,496	6.4	31,134,510	610,093	2.0	30,524,417
Somerset	2,174,875	(86,258)	(3.8)	2,261,133	19,037	0.8	2,242,096
Talbot	10,320,867	859,601	9.1	9,461,266	628,986	7.1	8,832,280
Washington (6)	29,722,959	3,525,399	13.5	26,197,560	438,581	1.7	25,758,979
Wicomico	15,824,788	(761,417)	(4.6)	16,586,205	336,997	2.1	16,249,208
Worcester (7)	8,402,167	1,761,894	26.5	6,640,273	79,368	1.2	6,560,905
	<u>\$ 1,812,259,746</u>	<u>\$ 27,913,459</u>	<u>1.6</u>	<u>\$ 1,784,346,287</u>	<u>\$ 56,882,651</u>	<u>3.3</u>	<u>\$ 1,727,463,636</u>

Notes:

- (1) Anne Arundel County's 2020 tax rate increased to 2.81%, from 2.50% in the prior tax year.
- (2) Baltimore County's 2020 tax rate increased to 3.20%, from 2.83% in the prior tax year.
- (3) Dorchester County's 2020 tax rate increased to 3.20%, from 2.62% in the prior tax year.
- (4) Kent County's 2020 tax rate increased to 3.20%, from 2.85% in the prior tax year.
- (5) St. Mary's County's 2020 tax rate increased to 3.17%, from 3.00% in the prior tax year.
- (6) Washington County's 2020 tax rate increased to 3.20%, from 2.80% in the prior tax year.
- (7) Worcester County's 2020 tax rate increased to 2.25%, from 1.75% 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 June 2020, 2019, and 2018, respectively

Table 4

	<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	\$ 24,413,660	\$ (142,877)	(0.6)	\$ 24,556,537	\$ 1,018,959	4.3	\$ 23,537,578
Anne Arundel	453,925,632	30,751,152	7.3	423,174,480	8,319,981	2.0	414,854,499
Baltimore County	635,425,103	39,841,154	6.7	595,583,949	2,786,629	0.5	592,797,320
Baltimore City	292,598,184	19,408,582	7.1	273,189,602	6,777,526	2.5	266,412,076
Calvert	77,553,707	2,359,321	3.1	75,194,386	3,557,159	5.0	71,637,227
Caroline	14,287,011	1,665,092	13.2	12,621,919	1,182,935	10.3	11,438,984
Carroll	145,225,763	3,037,985	2.1	142,187,778	8,208,862	6.1	133,978,916
Cecil	53,603,942	(1,051,570)	(1.9)	54,655,512	7,082,171	14.9	47,573,341
Charles	112,221,150	3,159,280	2.9	109,061,870	6,146,470	6.0	102,915,400
Dorchester	10,387,123	(641,833)	(5.8)	11,028,956	697,275	6.7	10,331,681
Frederick	202,136,645	5,884,347	3.0	196,252,298	14,621,288	8.0	181,631,010
Garrett	11,512,953	(444,582)	(3.7)	11,957,535	700,510	6.2	11,257,025
Harford	203,944,981	3,801,329	1.9	200,143,652	12,601,305	6.7	187,542,347
Howard	412,418,106	30,037,079	7.9	382,381,027	6,841,491	1.8	375,539,536
Kent	10,982,528	839,441	8.3	10,143,087	(7,215)	(0.1)	10,150,302
Montgomery	1,348,396,863	90,402,675	7.2	1,257,994,188	20,393,324	1.6	1,237,600,864
Prince George's	491,948,287	8,869,849	1.8	483,078,438	30,206,931	6.7	452,871,507
Queen Anne's	46,389,518	3,753,706	8.8	42,635,812	1,517,054	3.7	41,118,758
St. Mary's	84,519,149	2,938,039	3.6	81,581,110	4,123,652	5.3	77,457,458
Somerset	6,005,573	(580,913)	(8.8)	6,586,486	300,478	4.8	6,286,008
Talbot	27,022,104	3,604,112	15.4	23,417,992	54,723	0.2	23,363,269
Washington	70,556,152	(739,542)	(1.0)	71,295,694	5,515,419	8.4	65,780,275
Wicomico	43,941,629	(895,243)	(2.0)	44,836,872	2,633,303	6.2	42,203,569
Worcester	17,910,538	805,240	4.7	17,105,298	(110,306)	(0.6)	17,215,604
	<u>\$ 4,797,326,301</u>	<u>\$ 246,661,823</u>	<u>5.4</u>	<u>\$ 4,550,664,478</u>	<u>\$ 145,169,924</u>	<u>3.3</u>	<u>\$ 4,405,494,554</u>

Note:

(1) Cash Distributions are reduced by receivables and administration expenses.

Comptroller of Maryland
Revenue Administration Division
Tax Returns Processed through May 31st
Tax Years 2019, 2018, and 2017

Table 5

	<u>2019</u>	<u>Difference</u>	<u>%</u>	<u>2018</u>	<u>Difference</u>	<u>%</u>	<u>2017</u>
Allegany	24,387	(3,360)	(12.1)	27,747	(57)	(0.2)	27,804
Anne Arundel	200,948	(52,816)	(20.8)	253,764	1,025	0.4	252,739
Baltimore County	298,800	(72,951)	(19.6)	371,751	(1,762)	(0.5)	373,513
Baltimore City	193,211	(43,172)	(18.3)	236,383	(3,037)	(1.3)	239,420
Calvert	32,881	(7,804)	(19.2)	40,685	(201)	(0.5)	40,886
Caroline	12,280	(1,935)	(13.6)	14,215	53	0.4	14,162
Carroll	62,591	(15,886)	(20.2)	78,477	(114)	(0.1)	78,591
Cecil	37,458	(6,791)	(15.3)	44,249	295	0.7	43,954
Charles	58,498	(13,882)	(19.2)	72,380	28	0.0	72,352
Dorchester	12,470	(1,812)	(12.7)	14,282	247	1.8	14,035
Frederick	94,511	(23,331)	(19.8)	117,842	1,892	1.6	115,950
Garrett	11,441	(1,516)	(11.7)	12,957	(33)	(0.3)	12,990
Harford	96,794	(21,213)	(18.0)	118,007	505	0.4	117,502
Howard	101,944	(36,689)	(26.5)	138,633	794	0.6	137,839
Kent	6,909	(1,473)	(17.6)	8,382	97	1.2	8,285
Montgomery	329,521	(131,400)	(28.5)	460,921	208	0.0	460,713
Prince George's	321,798	(95,235)	(22.8)	417,033	(4,349)	(1.0)	421,382
Queen Anne's	17,828	(3,987)	(18.3)	21,815	(83)	(0.4)	21,898
St. Mary's	39,496	(8,179)	(17.2)	47,675	(134)	(0.3)	47,809
Somerset	7,154	(825)	(10.3)	7,979	(109)	(1.3)	8,088
Talbot	13,490	(3,222)	(19.3)	16,712	(110)	(0.7)	16,822
Washington	58,650	(8,714)	(12.9)	67,364	582	0.9	66,782
Wicomico	37,795	(5,272)	(12.2)	43,067	339	0.8	42,728
Worcester	22,776	(3,747)	(14.1)	26,523	278	1.1	26,245
	<u>2,093,631</u>	<u>(565,212)</u>	<u>(21.3)</u>	<u>2,658,843</u>	<u>(3,646)</u>	<u>(0.1)</u>	<u>2,662,489</u>

Comptroller of Maryland
Revenue Administration Division
Unallocated Distribution of Local Income Tax
Fiscal Years 2020, 2019, and 2018

Table 6

	<u>2020</u>	<u>\$ Difference</u>	<u>%</u>	<u>2019</u>	<u>\$ Difference</u>	<u>%</u>	<u>2018</u>
Allegany	\$ 1,154,744	\$ 324,772	39.1	\$ 829,972	\$ 37,936	4.8	\$ 792,036
Anne Arundel	22,324,114	6,329,124	39.6	15,994,990	1,343,665	9.2	14,651,325
Baltimore County	30,817,839	9,122,880	42.1	21,694,959	1,076,551	5.2	20,618,408
Baltimore City	15,164,045	4,612,227	43.7	10,551,818	251,345	2.4	10,300,473
Calvert	3,732,059	1,054,545	39.4	2,677,514	382,337	16.7	2,295,177
Caroline	643,870	203,976	46.4	439,894	26,075	6.3	413,819
Carroll	7,040,632	2,087,316	42.1	4,953,316	361,451	7.9	4,591,865
Cecil	2,710,184	922,364	51.6	1,787,820	67,533	3.9	1,720,287
Charles	5,650,352	1,768,203	45.5	3,882,149	(37,317)	(1.0)	3,919,466
Dorchester	566,629	170,195	42.9	396,434	45,766	13.1	350,668
Frederick	9,985,135	3,063,540	44.3	6,921,595	625,804	9.9	6,295,791
Garrett	572,621	171,048	42.6	401,573	40,255	11.1	361,318
Harford	10,053,826	3,010,642	42.7	7,043,184	566,665	8.7	6,476,519
Howard	20,062,688	5,851,661	41.2	14,211,027	971,337	7.3	13,239,690
Kent	558,295	186,216	50.0	372,079	10,131	2.8	361,948
Montgomery	65,586,510	19,227,639	41.5	46,358,871	2,190,063	5.0	44,168,808
Prince George's	25,804,768	7,553,979	41.4	18,250,789	1,568,412	9.4	16,682,377
Queen Anne's	2,394,655	761,919	46.7	1,632,736	130,122	8.7	1,502,614
St. Mary's	4,128,177	1,218,370	41.9	2,909,807	255,304	9.6	2,654,503
Somerset	323,626	92,654	40.1	230,972	15,789	7.3	215,183
Talbot	1,306,144	415,831	46.7	890,313	127,342	16.7	762,971
Washington	3,477,152	1,004,514	40.6	2,472,638	197,237	8.7	2,275,401
Wicomico	2,263,896	617,337	37.5	1,646,559	144,950	9.7	1,501,609
Worcester	1,098,657	430,562	64.4	668,095	54,211	8.8	613,884
	<u>\$ 237,420,618</u>	<u>\$ 70,201,514</u>	<u>42.0</u>	<u>\$ 167,219,104</u>	<u>\$ 10,452,964</u>	<u>6.7</u>	<u>\$ 156,766,140</u>

**Comptroller of Maryland
Revenue Administration Division
Fourth Quarter Distribution of the Disparity and Teacher's
Supplemental Retirement Grants
June 2020 Distribution
Table 7**

	Disparity Grant	Teacher's Retirement Grant	Total
Allegany	\$ 1,824,626	\$ 408,027	\$ 2,232,653
Anne Arundel	-	-	-
Baltimore County	-	750,000	750,000
Baltimore City	19,145,101	2,511,899	21,657,000
Calvert	-	-	-
Caroline	825,180	171,277	996,457
Carroll	-	-	-
Cecil	376,094	-	376,094
Charles	-	-	-
Dorchester	505,673	77,228	582,901
Frederick	-	-	-
Garrett	532,818	101,600	634,418
Harford	-	-	-
Howard	-	-	-
Kent	-	-	-
Montgomery	-	-	-
Prince George's	9,049,132	2,407,176	11,456,308
Queen Anne's	-	-	-
St. Mary's	-	-	-
Somerset	1,357,296	95,500	1,452,796
Talbot	-	-	-
Washington	515,084	-	515,084
Wicomico	2,412,211	391,959	2,804,170
Worcester	-	-	-
	<u>\$ 36,543,215</u>	<u>\$ 6,914,666</u>	<u>\$ 43,457,881</u>