## MARYLAND FORM SMS-1

## **SPEED MONITORING SYSTEM REPORT**

Reporting Jurisdiction	FEIN
Street Address	Amended Return
City	State ZIP code
Enter the total revenues of the political subdivisio	n for the fiscal year covered by this report1
2. Enter the total Speed Monitoring System fines col	lected during the fiscal year
3. Enter the costs of implementing and adminstering	the Speed Monitoring Systems during the fiscal year3
4. Net Speed Monitoring System revenue (Subtract	ine 3 from line 2 and enter here.) 4
5. Enter 10% of total fiscal year revenues (Multiply l	ine 1 by .10 and enter here.)
6. <b>TOTAL AMOUNT DUE.</b> If line 5 is less than line 4 If line 5 is greater than line 4, enter 0	1, subtract line 5 from line 4.
Remit total amount due to Comptroller of Maryl the following fiscal year.	and. Payment of amount on line 6 is due by the 30th day of September
Affidavit	
I declare under the penalties of perjury that this retu by me and to the best of my knowledge and belief is	rn (including any accompanying schedules and statements) has been examined true, correct and complete.
Print name and title	Telephone number
Signature	

### MARYLAND FORM SMS-1

# SPEED MONITORING SYSTEM REPORT INSTRUCTIONS

**Purpose of this report:** Form SMS-1 is used to remit to the Comptroller of Maryland the amount collected from Speed Monitoring System (speed cameras) fines that exceed 10% of the total fiscal year revenues of a political subdivision.

**Definition of a "Speed Monitoring System":** A "Speed Monitoring System" means a device with one or more motor vehicle sensors producing recorded images of motor vehicles traveling at speeds at least 12 miles per hour above the posted speed limit

**Who must file this report:** All Maryland local governmental jurisdictions that enforce speed limit laws are required to file this report.

**When to file this report:** This report is due on the 30th day of September following the fiscal year in which the Speed Monitoring System fines were collected. The report should be filed using the revenue information available at the time of filing.

**Authorization:** In 2009 the Maryland General Assembly passed Senate Bill 277 (Chapter 500, Acts of 2009), which revised the Courts and Judicial Proceedings Article § 7-302 to require political subdivisions to remit to the Comptroller any Speed Monitoring System fines collected in excess of 10% of a subdivision's fiscal year revenues.

### **SPECIFIC INSTRUCTIONS**

Enter the name of the reporting jurisdiction, the federal employer identification number, and mailing address in the space provided.

#### Line

- 1 Enter the total revenues of the political subdivision for the fiscal year covered by this report
- 2 Enter the amount of speed monitoring fines collected during the fiscal year.
- 3 Enter the costs incurred during the fiscal year for implementing and administering the Speed Monitoring System fines.
- 4 Net Speed Monitoring System revenue: Subtract line 3 from line 2 and enter the amount on line 4.
- 5 Enter 10% of Total Fiscal Year Revenues: Multiply line 1 by .10 and enter this amount on line 5.
- 6 Total amount due: If line 4 is less than line 5, subtract line 5 from line 4. This amount is required to be remitted to the Comptroller of Maryland.

If line 5 is greater than line 4, enter 0. In this case, since the Net Speed Monitoring System revenue is less than 10% of the total fiscal year revenues, there would be no requirement to remit an amount to the Comptroller of Maryland.

**Amended Returns:** To correct an error in a previously filed return, complete and submit a revised Form SMS-1. Check the "AMENDED RETURN" box. A separate page should be attached containing a detailed explanation of the changes being made.

**Payments:** The amount due on line 6 of this form should be sent to the Comptroller of Maryland electronically. **If you need assistance on setting up your agency to make electronic payments, you may call 410-260-7601.** 

If you are making your payment electronically, you may email this report to **speedcamerasms1@marylandtaxes.gov**, if the report is being submitted by the individual who is the person within your agency who has the financial responsibility for submitting the report. However, if this is not the case, you will need to have a signed completed report mailed to the address shown in the next paragraph.

If your agency is not currently set up to make electronic payments, you may submit a check with Form SMS-1 and follow the mailing instructions below. Make checks payable to Comptroller of Maryland.

**Mailing instructions:** If mailing this report, sign return; include the title of the authorized signer, attach the check, and mail payment with this report to:

Comptroller of Maryland Revenue Administration Division Revenue Accounting Section PO Box 1829 Annapolis, MD 21404-1829

To send the report by email: SPEEDCAMERASMS1@marylandtaxes.gov

To send the report by fax: (410) 260-7908

Additional Information www.marylandtaxes.gov

Taxpayer Communication 410-260-7980 Central Maryland 1-800-MD-TAXES elsewhere 8:00 am - 5:00 pm

Email: taxhelp@marylandtaxes.gov