

Comptroller of Maryland
Revenue Administration Division
Tax Year 2015 Fourth Quarter Distribution of Local Income Taxes
February 2016 Distribution
Table 1

	<u>Counties</u>	<u>Municipalities</u>	<u>Grand Total</u>
Allegany	\$ 6,930,897	\$ 618,544	\$ 7,549,441
Anne Arundel	114,459,115	1,210,125	115,669,240
Baltimore County	170,199,169	-	170,199,169
Baltimore City	73,726,710	-	73,726,710
Calvert	18,709,925	206,177	18,916,102
Caroline	3,069,781	136,033	3,205,814
Carroll	37,745,269	1,155,841	38,901,110
Cecil	13,269,055	533,899	13,802,954
Charles	29,598,067	321,632	29,919,699
Dorchester	2,775,887	138,504	2,914,391
Frederick	50,934,650	2,465,482	53,400,132
Garrett	3,021,692	85,759	3,107,451
Harford	52,566,761	930,388	53,497,149
Howard	105,715,647	-	105,715,647
Kent	2,717,926	126,700	2,844,626
Montgomery	340,802,883	8,055,379	348,858,262
Prince George's	128,820,289	4,955,918	133,776,207
Queen Anne's	11,137,182	130,773	11,267,955
St. Mary's	21,686,592	98,467	21,785,059
Somerset	1,603,008	42,560	1,645,568
Talbot	6,604,509	352,294	6,956,803
Washington	18,479,536	751,154	19,230,690
Wicomico	11,596,283	489,546	12,085,829
Worcester	3,138,758	300,527	3,439,285
	<u>\$ 1,229,309,591</u>	<u>\$ 23,105,702</u>	<u>\$ 1,252,415,293</u>

**Comptroller of Maryland
Revenue Administration Division
Estimated Calculation of the
Fourth Quarterly Distribution of Local Income Tax
For Tax Years 2015, 2014, and 2013**

Table 2

	<u>2015</u>	<u>\$ Difference</u>	<u>%</u>		<u>2014</u>	<u>\$ Difference</u>	<u>%</u>		<u>2013</u>
Late 3rd Qtr. Receipts	\$ 7,979,269	\$ 4,750,172	100.0 +		\$ 3,229,097	\$ 1,756,418	100.0 +		\$ 1,472,679
4th Qtr. W/H Receipts	3,412,717,621	218,883,181	6.9		3,193,834,440	127,378,111	4.2		3,066,456,329
4th Qtr. Est. Receipts	688,898,670	26,663,358	4.0		662,235,312	81,419,913	14.0		580,815,399
4th Qtr. Dec. Credits	266,242,110	40,916,780	18.2		225,325,330	18,685,973	9.0		206,639,357
Total Receipts	<u>4,375,837,670</u>	<u>291,213,491</u>	<u>7.1</u>		<u>4,084,624,179</u>	<u>229,240,415</u>	<u>5.9</u>		<u>3,855,383,764</u>
Less: Unallocated Reserve	<u>(245,790,714)</u>	<u>13,830,817</u>	<u>5.3</u>		<u>(259,621,531)</u>	<u>(26,155,452)</u>	<u>(11.2)</u>		<u>(233,466,079)</u>
Receipts Available	4,130,046,956	305,044,308	8.0		3,825,002,648	203,084,963	5.6		3,621,917,685
Less: Refund Reserve	<u>(781,394,816)</u>	<u>(41,783,146)</u>	<u>(5.6)</u>		<u>(739,611,670)</u>	<u>(51,970,110)</u>	<u>(7.6)</u>		<u>(687,641,560)</u>
Net Receipts Available	<u>\$ 3,348,652,140</u>	<u>\$ 263,261,162</u>	<u>8.5</u>		<u>\$ 3,085,390,978</u>	<u>\$ 151,114,853</u>	<u>5.1</u>		<u>\$ 2,934,276,125</u>
Local Tax Percentage	37.519593%				37.724864%				37.675387%
Gross Local Tax	\$ 1,256,400,670	\$ 92,441,117	7.9		\$ 1,163,959,553	\$ 58,459,665	5.3		\$ 1,105,499,888
Less: Cost of Administration	<u>(3,985,378)</u>	<u>38,616</u>	<u>1.0</u>		<u>(4,023,994)</u>	<u>183,793</u>	<u>4.4</u>		<u>(4,207,787)</u>
Local Tax for Distribution	<u>1,252,415,292</u>	<u>92,479,733</u>	<u>8.0</u>		<u>1,159,935,559</u>	<u>58,643,458</u>	<u>5.3</u>		<u>1,101,292,101</u>
Less: Cities and Town Share	<u>(23,105,701)</u>	<u>(932,114)</u>	<u>(4.2)</u>		<u>(22,173,587)</u>	<u>(443,441)</u>	<u>(2.0)</u>		<u>(21,730,146)</u>
Net Payable to Counties	<u>\$ 1,229,309,591</u>	<u>\$ 91,547,619</u>	<u>8.0</u>		<u>\$ 1,137,761,972</u>	<u>\$ 58,200,017</u>	<u>5.4</u>		<u>\$ 1,079,561,955</u>

Comptroller of Maryland
Revenue Administration Division
Fourth Quarterly Distribution of Local Income Tax
For Tax Years 2015, 2014, and 2013

Table 3

	2015	\$ Difference	%	2014	\$ Difference	%	2013
Allegany	\$ 6,930,897	\$ 553,154	8.7	\$ 6,377,743	\$ 481,822	8.2	\$ 5,895,921
Anne Arundel	114,459,115	7,300,716	6.8	107,158,399	6,183,043	6.1	100,975,356
Baltimore County	170,199,169	9,031,953	5.6	161,167,216	11,133,191	7.4	150,034,025
Baltimore City	73,726,710	8,427,404	12.9	65,299,306	3,474,502	5.6	61,824,804
Calvert	18,709,925	1,456,185	8.4	17,253,740	1,068,542	6.6	16,185,198
Caroline	3,069,781	223,292	7.8	2,846,489	322,965	12.8	2,523,524
Carroll*	37,745,269	3,217,963	9.3	34,527,306	3,152,211	10.0	31,375,095
Cecil	13,269,055	993,624	8.1	12,275,431	713,126	6.2	11,562,305
Charles	29,598,067	3,310,225	12.6	26,287,842	2,965,054	12.7	23,322,788
Dorchester	2,775,887	92,103	3.4	2,683,784	325,167	13.8	2,358,617
Frederick	50,934,650	4,023,964	8.6	46,910,686	4,056,314	9.5	42,854,372
Garrett	3,021,692	221,375	7.9	2,800,317	270,847	10.7	2,529,470
Harford	52,566,761	4,350,608	9.0	48,216,153	2,662,034	5.8	45,554,119
Howard	105,715,647	10,699,926	11.3	95,015,721	4,546,655	5.0	90,469,066
Kent	2,717,926	(47,134)	(1.7)	2,765,060	(8,471)	(0.3)	2,773,531
Montgomery	340,802,883	22,890,599	7.2	317,912,284	3,874,303	1.2	314,037,981
Prince George's	128,820,289	9,724,961	8.2	119,095,328	7,805,828	7.0	111,289,500
Queen Anne's	11,137,182	1,079,730	10.7	10,057,452	748,953	8.0	9,308,499
St. Mary's	21,686,592	1,597,589	8.0	20,089,003	1,281,677	6.8	18,807,326
Somerset	1,603,008	128,993	8.8	1,474,015	120,115	8.9	1,353,900
Talbot	6,604,509	(241,246)	(3.5)	6,845,755	723,222	11.8	6,122,533
Washington	18,479,536	1,103,544	6.4	17,375,992	1,350,581	8.4	16,025,411
Wicomico	11,596,283	997,197	9.4	10,599,086	829,164	8.5	9,769,922
Worcester	3,138,758	410,894	15.1	2,727,864	119,172	4.6	2,608,692
	<u>\$ 1,229,309,591</u>	<u>\$ 91,547,619</u>	<u>8.0</u>	<u>\$ 1,137,761,972</u>	<u>\$ 58,200,017</u>	<u>5.4</u>	<u>\$ 1,079,561,955</u>

*Note: Carroll County's tax rate decreased to 3.03%, from 3.04% in tax year 2014