

Comptroller of Maryland
Revenue Administration Division
First Quarter Distribution of Local Income Taxes
For Tax Year 2016
May 2016 Distribution
Table 1

	<u>Counties</u>	<u>Cities & Towns</u>	<u>Grand Total</u>
Allegany	\$ 5,339,451	\$ 618,544	\$ 5,957,995
Anne Arundel	88,242,664	1,210,125	89,452,789
Baltimore County	134,320,552	-	134,320,552
Baltimore City	58,184,844	-	58,184,844
Calvert	14,722,342	206,177	14,928,519
Caroline	2,393,981	136,033	2,530,014
Carroll	29,544,772	1,155,841	30,700,613
Cecil	10,359,336	533,899	10,893,235
Charles	23,290,882	321,632	23,612,514
Dorchester	2,161,525	138,504	2,300,029
Frederick	39,677,705	2,465,482	42,143,187
Garrett	2,366,626	85,759	2,452,385
Harford	41,289,363	930,388	42,219,751
Howard	83,430,397	-	83,430,397
Kent	2,118,273	126,700	2,244,973
Montgomery	266,934,073	8,383,563	275,317,636
Prince George's	100,619,762	4,955,918	105,575,680
Queen Anne's	8,761,850	130,773	8,892,623
St. Mary's	17,094,213	98,467	17,192,680
Somerset	1,256,115	42,560	1,298,675
Talbot	5,137,984	352,294	5,490,278
Washington	14,425,631	751,154	15,176,785
Wicomico	9,048,545	489,546	9,538,091
Worcester	3,546,775	300,527	3,847,302
	<u>\$ 964,267,661</u>	<u>\$ 23,433,886</u>	<u>\$ 987,701,547</u>

**Comptroller of Maryland
Revenue Administration Division
Estimated Calculation of the
First Quarterly Distribution of Local Income Tax
For Tax Years 2016, 2015, and 2014**

Table 2

	<u>2016</u>	<u>\$ Difference</u>	<u>%</u>	<u>2015</u>	<u>\$ Difference</u>	<u>%</u>	<u>2014</u>
1st Qtr. W/H Receipts	3,117,788,590	57,547,675	1.9	3,060,240,915	123,224,331	4.2	2,937,016,584
1st Qtr. Est. Receipts	229,336,533	442,396	0.2	228,894,137	(16,068,201)	(6.6)	244,962,338
1st Qtr. Dec. Credits	105,566,001	32,191,947	43.9	73,374,054	(15,112,764)	(17.1)	88,486,818
Total Receipts	<u>3,452,691,124</u>	<u>90,182,018</u>	<u>2.7</u>	<u>3,362,509,106</u>	<u>92,043,366</u>	<u>2.8</u>	<u>3,270,465,740</u>
Less: Unallocated Reserve	<u>(193,937,591)</u>	<u>19,785,808</u>	<u>9.3</u>	<u>(213,723,399)</u>	<u>(15,677,534)</u>	<u>(7.9)</u>	<u>(198,045,865)</u>
Receipts Available	<u>3,258,753,533</u>	<u>109,967,826</u>	<u>3.5</u>	<u>3,148,785,707</u>	<u>76,365,832</u>	<u>2.5</u>	<u>3,072,419,875</u>
Less: Refund Reserve	<u>(616,697,448)</u>	<u>(7,837,125)</u>	<u>(1.3)</u>	<u>(608,860,323)</u>	<u>(25,509,772)</u>	<u>(4.4)</u>	<u>(583,350,551)</u>
Net Receipts Available	<u>\$ 2,642,056,085</u>	<u>\$ 102,130,701</u>	<u>4.0</u>	<u>\$ 2,539,925,384</u>	<u>\$ 50,856,060</u>	<u>2.0</u>	<u>\$ 2,489,069,324</u>
Local Tax Percentage	37.502783%			37.722465%			37.703728%
Gross Local Tax	\$ 990,844,563	\$ 32,722,092	3.4	\$ 958,122,471	\$ 19,650,546	2.1	\$ 938,471,925
Less: Cost of Administration	<u>(3,143,018)</u>	<u>169,365</u>	<u>5.1</u>	<u>(3,312,383)</u>	<u>259,657</u>	<u>7.3</u>	<u>(3,572,040)</u>
Local Tax for Distribution	<u>987,701,545</u>	<u>32,891,457</u>	<u>3.4</u>	<u>954,810,088</u>	<u>19,910,203</u>	<u>2.1</u>	<u>934,899,885</u>
Less: Cities and Town Share	<u>(23,433,884)</u>	<u>(1,277,084)</u>	<u>(5.8)</u>	<u>(22,156,800)</u>	<u>(412,165)</u>	<u>(1.9)</u>	<u>(21,744,635)</u>
Net Payable to Counties	<u>\$ 964,267,661</u>	<u>\$ 31,614,373</u>	<u>3.4</u>	<u>\$ 932,653,288</u>	<u>\$ 19,498,038</u>	<u>2.1</u>	<u>\$ 913,155,250</u>

Comptroller of Maryland
Revenue Administration Division
First Quarterly Distribution of Local Income Tax
For Tax Years 2016, 2015, and 2014

Table 3

	<u>2016</u>	<u>\$ Difference</u>	<u>%</u>	<u>2015</u>	<u>\$ Difference</u>	<u>%</u>	<u>2014</u>
Allegany	\$ 5,339,451	\$ 194,961	3.8	\$ 5,144,490	\$ 234,116	4.8	\$ 4,910,374
Anne Arundel*	88,242,664	234,304	0.3	88,008,360	2,562,915	3.0	85,445,445
Baltimore County	134,320,552	1,640,405	1.2	132,680,147	5,457,315	4.3	127,222,832
Baltimore City	58,184,844	4,427,500	8.2	53,757,344	1,332,395	2.5	52,424,949
Calvert	14,722,342	553,140	3.9	14,169,202	474,751	3.5	13,694,451
Caroline	2,393,981	72,896	3.1	2,321,085	108,007	4.9	2,213,078
Carroll	29,544,772	1,410,547	5.0	28,134,225	1,698,609	6.4	26,435,616
Cecil	10,359,336	339,469	3.4	10,019,867	284,380	2.9	9,735,487
Charles	23,290,882	1,704,110	7.9	21,586,772	917,617	4.4	20,669,155
Dorchester	2,161,525	(24,679)	(1.1)	2,186,204	206,248	10.4	1,979,956
Frederick	39,677,705	1,467,288	3.8	38,210,417	2,212,983	6.1	35,997,434
Garrett	2,366,626	75,603	3.3	2,291,023	158,271	7.4	2,132,752
Harford	41,289,363	1,754,322	4.4	39,535,041	1,040,480	2.7	38,494,561
Howard	83,430,397	5,209,161	6.7	78,221,236	1,507,104	2.0	76,714,132
Kent	2,118,273	(129,483)	(5.8)	2,247,756	(83,941)	(3.6)	2,331,697
Montgomery	266,934,073	6,579,003	2.5	260,355,070	(4,759,251)	(1.8)	265,114,321
Prince George's	100,619,762	3,415,775	3.5	97,203,987	3,538,071	3.8	93,665,916
Queen Anne's	8,761,850	502,941	6.1	8,258,909	382,716	4.9	7,876,193
St. Mary's	17,094,213	571,171	3.5	16,523,042	588,512	3.7	15,934,530
Somerset	1,256,115	49,500	4.1	1,206,615	64,262	5.6	1,142,353
Talbot	5,137,984	(436,824)	(7.8)	5,574,808	429,226	8.3	5,145,582
Washington	14,425,631	247,509	1.7	14,178,122	692,637	5.1	13,485,485
Wicomico	9,048,545	403,142	4.7	8,645,403	425,116	5.2	8,220,287
Worcester*	3,546,775	1,352,612	61.6	2,194,163	25,499	1.2	2,168,664
	<u>\$ 964,267,661</u>	<u>\$ 31,614,373</u>	<u>3.4</u>	<u>\$ 932,653,288</u>	<u>\$ 19,498,038</u>	<u>2.1</u>	<u>\$ 913,155,250</u>

*Note: Anne Arundel County's tax rate decreased to 2.50%, from 2.56% in tax year 2016
Worcester County's tax rate increased to 1.75%, from 1.25% in tax year 2016