

Comptroller of Maryland
Revenue Administration Division
Tax Year 2018 Second Quarter True-up and
Tax Year 2017 Second Reconciling Distributions of Local Income Taxes
August, 2018
Table 1

	Counties			Cities and Towns			Grand Total
	TY 2018 2nd Qtr.	TY 2017 2nd Rec.	Total	TY 2018 2nd Qtr.	TY 2017 2nd Rec.	Total	
Allegany	\$ 251,718	\$ 104,999	\$ 356,717	\$ 33,815	\$ 41,646	\$ 75,461	\$ 432,178
Anne Arundel	4,789,747	-	4,789,747	-	-	-	4,789,747
Baltimore County	6,601,340	-	6,601,340	-	-	-	6,601,340
Baltimore City	3,030,894	-	3,030,894	-	-	-	3,030,894
Calvert	742,664	-	742,664	78,245	10,297	88,542	831,206
Caroline	69,417	170,914	240,331	62,367	4,649	67,016	307,347
Carroll	1,169,854	-	1,169,854	403,823	43,039	446,862	1,616,716
Cecil	426,980	704,736	1,131,716	167,665	8,822	176,487	1,308,203
Charles	1,048,960	1,533,552	2,582,512	123,475	14,054	137,529	2,720,041
Dorchester	59,176	131,685	190,861	57,641	8,840	66,481	257,342
Frederick	1,182,514	923,677	2,106,191	1,000,916	178,855	1,179,771	3,285,962
Garrett	90,670	-	90,670	29,231	2,796	32,027	122,697
Harford	1,825,910	798,527	2,624,437	342,032	59,776	401,808	3,026,245
Howard	4,215,151	-	4,215,151	-	-	-	4,215,151
Kent	107,675	-	107,675	11,584	1,169	12,753	120,428
Montgomery	12,712,896	-	12,712,896	1,521,670	458,253	1,979,923	14,692,819
Prince George's	3,474,023	4,003,137	7,477,160	1,850,412	375,573	2,225,985	9,703,145
Queen Anne's	393,824	-	393,824	85,560	8,081	93,641	487,465
St. Mary's	839,358	727,321	1,566,679	40,364	-	40,364	1,607,043
Somerset	60,006	47,737	107,743	6,403	-	6,403	114,146
Talbot	214,674	-	214,674	56,765	27,316	84,081	298,755
Washington	491,247	607,072	1,098,319	280,139	27,313	307,452	1,405,771
Wicomico	256,691	729,292	985,983	233,453	24,567	258,020	1,244,003
Worcester	176,606	-	176,606	27,862	1,673	29,535	206,141
	\$ 44,231,995	\$ 10,482,649	\$ 54,714,644	\$ 6,413,422	\$ 1,296,719	\$ 7,710,141	\$ 62,424,785

**Comptroller of Maryland
Revenue Administration Division
Estimated Calculations of the
Second Quarterly Distribution of Local Income Tax
Tax Years 2018, 2017, and 2016**

Table 2

	2018	\$ Difference	%	2017	\$ Difference	%	2016
Late 1st Qtr. W/H Receipts	\$ 4,266,123	\$ (859,548)	(16.8)	\$ 5,125,671	\$ (1,242,589)	(19.5)	\$ 6,368,260
2nd Qtr. W/H Receipts	3,325,969,001	132,227,460	4.1	3,193,741,541	179,209,350	5.9	3,014,532,191
2nd Qtr. Est. Receipts	390,953,103	(97,893,907)	(20.0)	488,847,010	(9,089,837)	(1.8)	497,936,847
2nd Qtr. Dec Credits	42,541,131	(11,160,043)	(20.8)	53,701,174	4,046,177	8.1	49,654,997
Total Receipts	<u>3,763,729,358</u>	<u>22,313,962</u>	<u>0.6</u>	<u>3,741,415,396</u>	<u>172,923,101</u>	<u>4.8</u>	<u>3,568,492,295</u>
Less: Unallocated Reserve	(258,207,980)	(30,779,311)	(13.5)	(227,428,669)	(26,986,528)	(13.5)	(200,442,141)
Receipts Available	<u>3,505,521,378</u>	<u>(8,465,349)</u>	<u>(0.2)</u>	<u>3,513,986,727</u>	<u>145,936,573</u>	<u>4.3</u>	<u>3,368,050,154</u>
Less: Refund Reserve	(676,675,631)	(11,191,134)	(1.7)	(665,484,497)	(28,103,389)	(4.4)	(637,381,108)
Net Receipts Available	<u>2,828,845,747</u>	<u>(19,656,483)</u>	<u>(0.7)</u>	<u>2,848,502,230</u>	<u>117,833,184</u>	<u>4.3</u>	<u>2,730,669,046</u>
Local Tax Percentage	37.265761%			37.220152%			37.502783%
Gross Local Tax	\$ 1,054,190,894	\$ (6,025,954)	(0.6)	\$ 1,060,216,848	\$ 36,139,959	3.5	\$ 1,024,076,889
Less: Cost of Administration	(2,978,659)	632,408	17.5	(3,611,067)	(362,634)	(11.2)	(3,248,433)
Local Tax for Distribution	<u>\$ 1,051,212,235</u>	<u>\$ (5,393,546)</u>	<u>(0.5)</u>	<u>\$ 1,056,605,781</u>	<u>\$ 35,777,325</u>	<u>3.5</u>	<u>\$ 1,020,828,456</u>
Less: April/May Distribution	\$ (661,495,772)	1,315,893	0.2	\$ (662,811,665)	10,876,497	1.6	\$ (673,688,162)
Less: June Distribution	(339,071,047)	(39,436,119)	(13.2)	(299,634,928)	(15,570,238)	(5.5)	(284,064,690)
Balance Due for 2nd Quarter	<u>\$ 50,645,416</u>	<u>\$ (43,513,772)</u>	<u>(46.2)</u>	<u>\$ 94,159,188</u>	<u>\$ 31,083,584</u>	<u>49.3</u>	<u>\$ 63,075,604</u>
Payable to Counties	\$ 44,231,994	\$ (43,256,570)	(49.4)	\$ 87,488,564	\$ 31,119,767	55.2	\$ 56,368,797
Payable to Cities and Towns	6,413,422	(257,202)	(3.9)	6,670,624	(36,183)	(0.5)	6,706,807
	<u>\$ 50,645,416</u>	<u>\$ (43,513,772)</u>	<u>(46.2)</u>	<u>\$ 94,159,188</u>	<u>\$ 31,083,584</u>	<u>49.3</u>	<u>\$ 63,075,604</u>

Comptroller of Maryland
Revenue Administration Division
Cumulative Local Income Tax Distributions excluding Cities and Towns
Estimated Distributions through August 2018, 2017, and 2016, respectively

Table 3

	<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	\$ 11,202,766	\$ (21,444)	(0.2)	\$ 11,224,210	\$ 275,519	2.5	\$ 10,948,691
Anne Arundel	201,601,374	9,688,820	5.0	191,912,554	12,171,137	6.8	179,741,417
Baltimore County	281,142,446	(277,635)	(0.1)	281,420,081	8,273,946	3.0	273,146,135
Baltimore City	129,081,835	5,633,399	4.6	123,448,436	5,127,264	4.3	118,321,172
Calvert	34,480,612	1,061,450	3.2	33,419,162	3,475,351	11.6	29,943,811
Caroline	5,318,141	272,031	5.4	5,046,110	181,738	3.7	4,864,372
Carroll	64,547,562	2,210,264	3.5	62,337,298	2,285,777	3.8	60,051,521
Cecil (1)	24,358,705	2,531,628	11.6	21,827,077	708,948	3.4	21,118,129
Charles	49,257,107	1,647,681	3.5	47,609,426	257,508	0.5	47,351,918
Dorchester	4,656,731	143,586	3.2	4,513,145	128,386	2.9	4,384,759
Frederick	87,573,863	3,414,303	4.1	84,159,560	3,365,842	4.2	80,793,718
Garrett	4,946,689	4,699	0.1	4,941,990	123,410	2.6	4,818,580
Harford	90,450,336	3,245,376	3.7	87,204,960	3,198,726	3.8	84,006,234
Howard	179,517,779	2,801,824	1.6	176,715,955	7,056,956	4.2	169,658,999
Kent	4,832,262	13,211	0.3	4,819,051	508,784	11.8	4,310,267
Montgomery	591,334,840	8,442,448	1.4	582,892,392	37,414,594	6.9	545,477,798
Prince George's	216,218,961	3,630,424	1.7	212,588,537	7,800,583	3.8	204,787,954
Queen Anne's	20,071,719	1,241,096	6.6	18,830,623	1,036,198	5.8	17,794,425
St. Mary's	37,253,516	1,076,069	3.0	36,177,447	1,420,030	4.1	34,757,417
Somerset	2,746,706	141,510	5.4	2,605,196	51,126	2.0	2,554,070
Talbot	10,864,238	(494,618)	(4.4)	11,358,856	833,313	7.9	10,525,543
Washington	31,414,657	572,827	1.9	30,841,830	1,476,463	5.0	29,365,367
Wicomico	19,787,412	455,835	2.4	19,331,577	960,183	5.2	18,371,394
Worcester	8,106,421	(181,848)	(2.2)	8,288,269	1,052,981	14.6	7,235,288
	<u>\$ 2,110,766,678</u>	<u>\$ 47,252,936</u>	<u>2.3</u>	<u>\$ 2,063,513,742</u>	<u>\$ 99,184,763</u>	<u>5.0</u>	<u>\$ 1,964,328,979</u>

Note:

(1) Cecil County's 2018 tax rate increased to 3.00%, from 2.80% in the prior tax year.

Comptroller of Maryland
Revenue Administration Division
Cumulative Local Income Tax Distributions excluding Cities and Towns (1)
Reconciling Distributions through August 2018, 2017, and 2016, respectively
Table 4

	<u>Tax Year 2017</u>	<u>\$ Difference</u>	<u>%</u>	<u>Tax Year 2016</u>	<u>\$ Difference</u>	<u>%</u>	<u>Tax Year 2015</u>
Allegany	\$ 23,642,577	\$ 135,532	0.6	\$ 23,507,045	\$ (60,471)	(0.3)	\$ 23,567,516
Anne Arundel	414,854,499	25,748,997	6.6	389,105,502	3,345,561	0.9	385,759,941
Baltimore County	592,797,320	12,347,871	2.1	580,449,449	3,357,654	0.6	577,091,795
Baltimore City	266,412,076	13,288,456	5.2	253,123,620	8,703,636	3.6	244,419,984
Calvert (2)	71,637,227	7,289,775	11.3	64,347,452	1,492,586	2.4	62,854,866
Caroline	11,609,898	302,009	2.7	11,307,889	523,546	4.9	10,784,343
Carroll	133,978,916	3,931,561	3.0	130,047,355	3,607,001	2.9	126,440,354
Cecil	48,278,077	1,083,419	2.3	47,194,658	1,085,806	2.4	46,108,852
Charles	104,448,952	4,185,196	4.2	100,263,756	2,985,329	3.1	97,278,427
Dorchester	10,463,366	396,579	3.9	10,066,787	257,121	2.6	9,809,666
Frederick	182,554,687	7,598,796	4.3	174,955,891	5,653,008	3.3	169,302,883
Garrett	11,257,025	897,191	8.7	10,359,834	(239,070)	(2.3)	10,598,904
Harford	188,340,874	6,359,796	3.5	181,981,078	5,263,104	3.0	176,717,974
Howard	375,539,536	12,911,353	3.6	362,628,183	12,739,075	3.6	349,889,108
Kent	10,150,302	594,126	6.2	9,556,176	42,027	0.4	9,514,149
Montgomery	1,237,600,864	56,028,938	4.7	1,181,571,926	35,733,766	3.1	1,145,838,160
Prince George's	456,874,644	14,359,168	3.2	442,515,476	4,624,838	1.1	437,890,638
Queen Anne's	41,118,758	2,705,974	7.0	38,412,784	1,542,540	4.2	36,870,244
St. Mary's	78,184,779	3,099,257	4.1	75,085,522	1,133,590	1.5	73,951,932
Somerset (3)	6,333,745	428,257	7.3	5,905,488	15,981	0.3	5,889,507
Talbot	23,363,269	388,708	1.7	22,974,561	(292,801)	(1.3)	23,267,362
Washington	66,387,347	1,874,702	2.9	64,512,645	868,839	1.4	63,643,806
Wicomico	42,932,861	784,319	1.9	42,148,542	1,013,030	2.5	41,135,512
Worcester	17,215,604	908,528	5.6	16,307,076	5,173,395	46.5	11,133,681
	<u>\$ 4,415,977,203</u>	<u>\$ 177,648,508</u>	<u>4.2</u>	<u>\$ 4,238,328,695</u>	<u>\$ 98,569,091</u>	<u>2.4</u>	<u>\$ 4,139,759,604</u>

Notes:

- (1) Cash Distributions are reduced by receivables and administration expenses.
- (2) Calvert County's 2017 tax rate increased to 3.00%, from 2.80% in the prior tax year.
- (3) Somerset County's 2017 tax rate increased to 3.20%, from 3.15% in the prior tax year.

Comptroller of Maryland
Revenue Administration Division
Tax Returns Processed through June 30th for
Tax Years 2017, 2016, and 2015

Table 5

	<u>2017</u>	<u>Difference</u>	<u>%</u>	<u>2016</u>	<u>Difference</u>	<u>%</u>	<u>2015</u>
Allegany	27,980	(584)	(2.0)	28,564	(504)	(1.7)	29,068
Anne Arundel	256,302	291	0.1	256,011	2,791	1.1	253,220
Baltimore County	379,154	(4,201)	(1.1)	383,355	(7,083)	(1.8)	390,438
Baltimore City	243,081	(2,595)	(1.1)	245,676	(990)	(0.4)	246,666
Calvert	41,384	51	0.1	41,333	409	1.0	40,924
Caroline	14,323	(83)	(0.6)	14,406	(31)	(0.2)	14,437
Carroll	79,435	(74)	(0.1)	79,509	396	0.5	79,113
Cecil	44,490	306	0.7	44,184	137	0.3	44,047
Charles	73,333	898	1.2	72,435	1,983	2.8	70,452
Dorchester	14,223	(298)	(2.1)	14,521	(27)	(0.2)	14,548
Frederick	117,390	1,525	1.3	115,865	2,254	2.0	113,611
Garrett	13,087	168	1.3	12,919	(87)	(0.7)	13,006
Harford	118,805	654	0.6	118,151	1,791	1.5	116,360
Howard	139,969	574	0.4	139,395	1,510	1.1	137,885
Kent	8,418	(113)	(1.3)	8,531	(164)	(1.9)	8,695
Montgomery	469,314	(3,774)	(0.8)	473,088	3,281	0.7	469,807
Prince George's	429,047	(2,504)	(0.6)	431,551	(974)	(0.2)	432,525
Queen Anne's	22,238	7	0.0	22,231	360	1.6	21,871
St. Mary's	48,309	214	0.4	48,095	588	1.2	47,507
Somerset	8,153	(81)	(1.0)	8,234	47	0.6	8,187
Talbot	17,079	(220)	(1.3)	17,299	(59)	(0.3)	17,358
Washington	67,321	326	0.5	66,995	348	0.5	66,647
Wicomico	43,202	549	1.3	42,653	(85)	(0.2)	42,738
Worcester	26,605	399	1.5	26,206	103	0.4	26,103
	<u>2,702,642</u>	<u>(8,565)</u>	<u>(0.3)</u>	<u>2,711,207</u>	<u>5,994</u>	<u>0.2</u>	<u>2,705,213</u>