

Comptroller of Maryland
Revenue Administration Division
Tax Year 2018 Fourth Quarter Distribution of Local Income Taxes
February 2019 Distribution
Table 1

	<u>Counties</u>	<u>Municipalities</u>	<u>Grand Total</u>
Allegany	\$ 6,701,327	\$ 628,834	\$ 7,330,161
Anne Arundel	121,039,403	1,315,319	122,354,722
Baltimore County	171,600,179	-	171,600,179
Baltimore City	78,643,940	-	78,643,940
Calvert	20,817,774	258,221	21,075,995
Caroline	3,235,995	155,909	3,391,904
Carroll	39,282,981	1,305,796	40,588,777
Cecil	14,586,464	504,851	15,091,315
Charles	30,178,338	358,561	30,536,899
Dorchester	2,867,688	168,746	3,036,434
Frederick	54,375,556	2,902,241	57,277,797
Garrett	3,048,552	82,848	3,131,400
Harford	54,886,661	1,005,783	55,892,444
Howard	110,708,572	-	110,708,572
Kent	2,912,125	151,410	3,063,535
Montgomery	364,643,612	8,898,932	373,542,544
Prince George's	131,930,700	5,669,636	137,600,336
Queen Anne's	12,330,513	181,601	12,512,114
St. Mary's	22,479,856	114,262	22,594,118
Somerset	1,637,874	42,486	1,680,360
Talbot	6,887,424	398,680	7,286,104
Washington	19,014,980	742,169	19,757,149
Wicomico	12,053,663	566,479	12,620,142
Worcester	4,842,994	339,006	5,182,000
	<u>\$ 1,290,707,171</u>	<u>\$ 25,791,770</u>	<u>\$ 1,316,498,941</u>

Comptroller of Maryland
Revenue Administration Division
Estimated Calculation of the
Fourth Quarterly Distribution of Local Income Tax
For Tax Years 2018, 2017, and 2016
Table 2

	2018	\$ Difference	%	2017	\$ Difference	%	2016
Late 3rd Qtr. Receipts	\$ 4,192,864	\$ (1,210,639)	(22.4)	\$ 5,403,503	\$ (2,853,812)	(34.6)	\$ 8,257,315
4th Qtr. W/H Receipts	3,709,424,077	130,750,216	3.7	3,578,673,861	146,640,623	4.3	3,432,033,238
4th Qtr. Est. Receipts	662,332,778	(307,432,853)	(31.7)	969,765,631	239,266,887	32.8	730,498,744
4th Qtr. Dec. Credits	<u>316,543,865</u>	<u>32,747,964</u>	<u>11.5</u>	<u>283,795,901</u>	<u>12,985,892</u>	<u>4.8</u>	<u>270,810,009</u>
Total Receipts	4,692,493,584	(145,145,312)	(3.0)	4,837,638,896	396,039,590	8.9	4,441,599,306
Less: Unallocated Reserve	<u>(288,957,842)</u>	<u>42,924,940</u>	<u>12.9</u>	<u>(331,882,782)</u>	<u>(61,892,173)</u>	<u>(22.9)</u>	<u>(269,990,609)</u>
Receipts Available	4,403,535,742	(102,220,372)	(2.3)	4,505,756,114	334,147,417	8.0	4,171,608,697
Less: Refund Reserve	<u>(824,505,688)</u>	<u>45,206,643</u>	<u>5.2</u>	<u>(869,712,331)</u>	<u>(79,666,337)</u>	<u>(10.1)</u>	<u>(790,045,994)</u>
Net Receipts Available	<u>\$ 3,579,030,054</u>	<u>\$ (57,013,729)</u>	<u>(1.6)</u>	<u>\$ 3,636,043,783</u>	<u>\$ 254,481,080</u>	<u>7.5</u>	<u>\$ 3,381,562,703</u>
Local Tax Percentage	36.898028%			37.244785%			37.192364%
Gross Local Tax	\$ 1,320,591,521	\$ (33,645,181)	(2.5)	\$ 1,354,236,702	\$ 96,553,580	7.7	\$ 1,257,683,122
Less: Cost of Administration	<u>(4,092,579)</u>	<u>(266,129)</u>	<u>(7.0)</u>	<u>(3,826,450)</u>	<u>457,181</u>	<u>10.7</u>	<u>(4,283,631)</u>
Local Tax for Distribution	<u>1,316,498,942</u>	<u>(33,911,310)</u>	<u>(2.5)</u>	<u>1,350,410,252</u>	<u>97,010,761</u>	<u>7.7</u>	<u>1,253,399,491</u>
Payable to Counties	\$ 1,290,707,172	\$ (34,897,427)	(2.6)	\$ 1,325,604,599	\$ 96,275,361	7.8	\$ 1,229,329,238
Payable to Cities and Towns	25,791,770	986,117	4.0	24,805,653	735,400	3.1	24,070,253
	<u>\$ 1,316,498,942</u>	<u>\$ (33,911,310)</u>	<u>(2.5)</u>	<u>\$ 1,350,410,252</u>	<u>\$ 97,010,761</u>	<u>7.7</u>	<u>\$ 1,253,399,491</u>

Comptroller of Maryland
Revenue Administration Division
Cumulative Local Income Tax Distributions excluding Cities and Towns
Estimated Distributions through February 2019, 2018, and 2017, 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	\$ 23,376,942	\$ (160,636)	(0.7)	\$ 23,537,578	\$ 464,730	2.0	\$ 23,072,848
Anne Arundel	423,174,480	8,319,981	2.0	414,854,499	25,748,997	6.6	389,105,502
Baltimore County	595,583,949	2,786,629	0.5	592,797,320	12,347,871	2.1	580,449,449
Baltimore City	273,189,602	6,777,526	2.5	266,412,076	13,288,456	5.2	253,123,620
Calvert	72,583,987	946,760	1.3	71,637,227	7,651,762	12.0	63,985,465
Caroline	11,221,675	249,452	2.3	10,972,223	569,441	5.5	10,402,782
Carroll	136,311,160	2,332,244	1.7	133,978,916	5,639,927	4.4	128,338,989
Cecil (1)	51,002,446	4,053,245	8.6	46,949,201	2,016,016	4.5	44,933,185
Charles	104,496,036	2,274,145	2.2	102,221,891	2,854,394	2.9	99,367,497
Dorchester	9,883,224	185,859	1.9	9,697,365	355,285	3.8	9,342,080
Frederick	186,725,662	5,094,652	2.8	181,631,010	8,572,133	5.0	173,058,877
Garrett	10,518,995	84,555	0.8	10,434,440	216,905	2.1	10,217,535
Harford	190,856,519	3,314,172	1.8	187,542,347	8,222,424	4.6	179,319,923
Howard	382,381,027	6,841,491	1.8	375,539,536	12,911,353	3.6	362,628,183
Kent	10,143,087	(7,215)	(0.1)	10,150,302	594,126	6.2	9,556,176
Montgomery	1,257,994,188	20,393,324	1.6	1,237,600,864	56,028,938	4.7	1,181,571,926
Prince George's	457,019,614	4,148,107	0.9	452,871,507	15,029,485	3.4	437,842,022
Queen Anne's	42,635,812	1,517,054	3.7	41,118,758	2,705,974	7.0	38,412,784
St. Mary's	78,426,629	969,171	1.3	77,457,458	3,182,719	4.3	74,274,739
Somerset	5,740,839	97,170	1.7	5,643,669	306,690	5.7	5,336,979
Talbot	23,417,992	54,723	0.2	23,363,269	388,708	1.7	22,974,561
Washington	66,133,472	353,197	0.5	65,780,275	2,712,806	4.3	63,067,469
Wicomico	41,779,701	395,774	1.0	41,383,927	1,821,018	4.6	39,562,909
Worcester	16,923,946	(291,658)	(1.7)	17,215,604	908,528	5.6	16,307,076
	<u>\$ 4,471,520,984</u>	<u>\$ 70,729,722</u>	<u>1.6</u>	<u>\$ 4,400,791,262</u>	<u>\$ 184,538,686</u>	<u>4.4</u>	<u>\$ 4,216,252,576</u>

Notes:

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