

Comptroller of Maryland
Revenue Administration Division
First Quarter Distribution of Local Income Taxes
For Tax Year 2019
May 2019 Distribution
Table 1

	<u>Counties</u>	<u>Cities & Towns</u>	<u>Grand Total</u>
Allegany	\$ 5,667,437	\$ 628,834	\$ 6,296,271
Anne Arundel	103,781,697	1,315,319	105,097,016
Baltimore County	147,396,580	-	147,396,580
Baltimore City	67,551,483	-	67,551,483
Calvert	17,845,083	258,221	18,103,304
Caroline	3,261,908	182,725	3,444,633
Carroll	33,558,072	1,305,796	34,863,868
Cecil	12,457,887	504,851	12,962,738
Charles	25,871,211	358,561	26,229,772
Dorchester	2,439,405	168,746	2,608,151
Frederick	46,296,718	2,902,241	49,198,959
Garrett	2,606,885	82,848	2,689,733
Harford	47,003,236	1,005,783	48,009,019
Howard	95,093,512	-	95,093,512
Kent	2,480,033	151,410	2,631,443
Montgomery	311,970,618	8,884,982	320,855,600
Prince George's	112,522,657	5,669,636	118,192,293
Queen Anne's	10,565,731	181,601	10,747,332
St. Mary's	19,293,040	114,262	19,407,302
Somerset	1,400,860	42,486	1,443,346
Talbot	5,859,751	398,680	6,258,431
Washington	16,228,293	742,169	16,970,462
Wicomico	10,273,641	566,479	10,840,120
Worcester	4,112,092	339,006	4,451,098
	<u>\$ 1,105,537,830</u>	<u>\$ 25,804,636</u>	<u>\$ 1,131,342,466</u>

Comptroller of Maryland
Revenue Administration Division
Estimated Calculation of the
First Quarterly Distribution of Local Income Tax
For Tax Years 2019, 2018, and 2017
Table 2

	<u>2019</u>	<u>\$ Difference</u>	<u>%</u>	<u>2018</u>	<u>\$ Difference</u>	<u>%</u>	<u>2017</u>
1st Qtr. W/H Receipts	\$ 3,625,772,950	\$ 95,731,271	2.7	\$ 3,530,041,679	\$ 166,928,230	5.0	\$ 3,363,113,449
1st Qtr. Est. Receipts	317,185,933	(8,873,860)	(2.7)	326,059,793	80,135,377	32.6	245,924,416
1st Qtr. Dec. Credits	<u>88,405,913</u>	<u>(14,343,647)</u>	<u>(14.0)</u>	<u>102,749,560</u>	<u>(13,732,684)</u>	<u>(11.8)</u>	<u>116,482,244</u>
Total Receipts	4,031,364,796	72,513,764	1.8	3,958,851,032	233,330,923	6.3	3,725,520,109
Less: Unallocated Reserve	<u>(248,246,365)</u>	<u>23,347,799</u>	<u>8.6</u>	<u>(271,594,164)</u>	<u>(45,131,718)</u>	<u>(19.9)</u>	<u>(226,462,446)</u>
Receipts Available	3,783,118,431	95,861,563	2.6	3,687,256,868	188,199,205	5.4	3,499,057,663
Less: Refund Reserve	<u>(708,397,423)</u>	<u>3,358,861</u>	<u>0.5</u>	<u>(711,756,284)</u>	<u>(49,099,077)</u>	<u>(7.4)</u>	<u>(662,657,207)</u>
Net Receipts Available	<u>\$ 3,074,721,008</u>	<u>\$ 99,220,424</u>	<u>3.3</u>	<u>\$ 2,975,500,584</u>	<u>\$ 139,100,128</u>	<u>4.9</u>	<u>\$ 2,836,400,456</u>
Local Tax Percentage	36.909347%			37.265761%			37.220152%
Gross Local Tax	\$ 1,134,859,452	\$ 26,016,517	2.3	\$ 1,108,842,935	\$ 53,130,386	5.0	\$ 1,055,712,549
Less: Cost of Administration	<u>(3,516,986)</u>	<u>(383,906)</u>	<u>(12.3)</u>	<u>(3,133,080)</u>	<u>462,645</u>	<u>12.9</u>	<u>(3,595,725)</u>
Local Tax for Distribution	<u>\$ 1,131,342,466</u>	<u>\$ 25,632,611</u>	<u>2.3</u>	<u>\$ 1,105,709,855</u>	<u>\$ 53,593,031</u>	<u>5.1</u>	<u>\$ 1,052,116,824</u>
Payable to Counties	\$ 1,105,537,829	\$ 24,666,718	2.3	\$ 1,080,871,111	\$ 52,840,687	5.1	\$ 1,028,030,424
Payable to Cities and Towns	<u>25,804,637</u>	<u>965,893</u>	<u>3.9</u>	<u>24,838,744</u>	<u>752,344</u>	<u>3.1</u>	<u>24,086,400</u>
	<u>\$ 1,131,342,466</u>	<u>\$ 25,632,611</u>	<u>2.3</u>	<u>\$ 1,105,709,855</u>	<u>\$ 53,593,031</u>	<u>5.1</u>	<u>\$ 1,052,116,824</u>

Comptroller of Maryland
Revenue Administration Division
First Quarterly Distribution of Local Income Tax
For Tax Years 2019, 2018, and 2017

Table 3

	2019	\$ Difference	%	2018	\$ Difference	%	2017
Allegany	\$ 5,667,437	\$ 11,008	0.2	\$ 5,656,429	\$ 168,251	3.1	\$ 5,488,178
Anne Arundel	103,781,697	702,438	0.7	103,079,259	7,530,656	7.9	95,548,603
Baltimore County	147,396,580	3,273,631	2.3	144,122,949	3,712,446	2.6	140,410,503
Baltimore City	67,551,483	1,379,850	2.1	66,171,633	4,578,811	7.4	61,592,822
Calvert	17,845,083	174,306	1.0	17,670,777	991,108	5.9	16,679,669
Caroline (1)	3,261,908	529,748	19.4	2,732,160	214,099	8.5	2,518,061
Carroll	33,558,072	494,374	1.5	33,063,698	1,969,156	6.3	31,094,542
Cecil	12,457,887	(25,390)	(0.2)	12,483,277	1,647,832	15.2	10,835,445
Charles	25,871,211	619,098	2.5	25,252,113	1,515,898	6.4	23,736,215
Dorchester	2,439,405	51,957	2.2	2,387,448	135,840	6.0	2,251,608
Frederick	46,296,718	1,386,409	3.1	44,910,309	2,980,878	7.1	41,929,431
Garrett	2,606,885	70,725	2.8	2,536,160	76,875	3.1	2,459,285
Harford	47,003,236	632,815	1.4	46,370,421	2,903,967	6.7	43,466,454
Howard	95,093,512	3,066,740	3.3	92,026,772	3,856,887	4.4	88,169,885
Kent	2,480,033	23,347	1.0	2,456,686	72,068	3.0	2,384,618
Montgomery	311,970,618	9,555,605	3.2	302,415,013	12,477,010	4.3	289,938,003
Prince George's	112,522,657	1,709,679	1.5	110,812,978	4,780,140	4.5	106,032,838
Queen Anne's	10,565,731	261,551	2.5	10,304,180	896,091	9.5	9,408,089
St. Mary's	19,293,040	194,325	1.0	19,098,715	1,052,500	5.8	18,046,215
Somerset	1,400,860	(2,032)	(0.1)	1,402,892	105,280	8.1	1,297,612
Talbot	5,859,751	333,111	6.0	5,526,640	(129,735)	(2.3)	5,656,375
Washington	16,228,293	110,557	0.7	16,117,736	785,246	5.1	15,332,490
Wicomico	10,273,641	106,211	1.0	10,167,430	530,175	5.5	9,637,255
Worcester	4,112,092	6,656	0.2	4,105,436	(10,792)	(0.3)	4,116,228
	<u>\$ 1,105,537,830</u>	<u>\$ 24,666,719</u>	<u>2.3</u>	<u>\$ 1,080,871,111</u>	<u>\$ 52,840,687</u>	<u>5.1</u>	<u>\$ 1,028,030,424</u>

Notes:

(1) Caroline County's 2019 tax rate increased to 3.20%, from 2.73% in the prior tax year.