

Comptroller of Maryland
Revenue Administration Division
Tax Year 2019 Fourth Quarter Distribution of Local Income Taxes
February 2020 Distribution
Table 1

	<u>Counties</u>	<u>Municipalities</u>	<u>Grand Total</u>
Allegany	\$ 7,061,151	\$ 667,737	\$ 7,728,888
Anne Arundel	133,926,493	1,512,617	135,439,110
Baltimore County	185,195,756	-	185,195,756
Baltimore City	85,634,756	-	85,634,756
Calvert	22,797,760	285,268	23,083,028
Caroline	4,250,467	201,604	4,452,071
Carroll	42,685,303	1,494,129	44,179,432
Cecil	15,690,227	566,023	16,256,250
Charles	32,940,000	405,429	33,345,429
Dorchester	3,022,323	190,681	3,213,004
Frederick	59,983,036	3,242,145	63,225,181
Garrett	3,442,721	94,879	3,537,600
Harford	59,950,574	1,138,464	61,089,038
Howard	120,836,267	-	120,836,267
Kent	3,274,327	167,213	3,441,540
Montgomery	393,790,548	9,741,302	403,531,850
Prince George's	145,855,448	6,297,191	152,152,639
Queen Anne's	13,761,777	205,551	13,967,328
St. Mary's	25,000,433	131,402	25,131,835
Somerset	1,750,799	48,859	1,799,658
Talbot	8,368,809	457,465	8,826,274
Washington	20,851,202	826,412	21,677,614
Wicomico	12,824,219	645,428	13,469,647
Worcester	5,275,119	388,479	5,663,598
	<u>\$ 1,408,169,515</u>	<u>\$ 28,708,278</u>	<u>\$ 1,436,877,793</u>

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

	2019	\$ Difference	%	2018	\$ Difference	%	2017
Late 3rd Qtr. Receipts	\$ 4,495,667	\$ 302,803	7.2	\$ 4,192,864	\$ (1,210,639)	(22.4)	\$ 5,403,503
4th Qtr. W/H Receipts	3,928,500,687	219,076,610	5.9	3,709,424,077	130,750,216	3.7	3,578,673,861
4th Qtr. Est. Receipts	768,828,833	106,496,055	16.1	662,332,778	(307,432,853)	(31.7)	969,765,631
4th Qtr. Dec. Credits	<u>329,213,474</u>	<u>12,669,609</u>	<u>4.0</u>	<u>316,543,865</u>	<u>32,747,964</u>	<u>11.5</u>	<u>283,795,901</u>
Total Receipts	5,031,038,661	338,545,077	7.2	4,692,493,584	(145,145,312)	(3.0)	4,837,638,896
Less: Unallocated Reserve	<u>(358,927,429)</u>	<u>(69,969,587)</u>	<u>(24.2)</u>	<u>(288,957,842)</u>	<u>42,924,940</u>	<u>12.9</u>	<u>(331,882,782)</u>
Receipts Available	4,672,111,232	268,575,490	6.1	4,403,535,742	(102,220,372)	(2.3)	4,505,756,114
Less: Refund Reserve	<u>(759,866,639)</u>	<u>64,639,049</u>	<u>7.8</u>	<u>(824,505,688)</u>	<u>45,206,643</u>	<u>5.2</u>	<u>(869,712,331)</u>
Net Receipts Available	\$ 3,912,244,593	\$ 333,214,539	9.3	\$ 3,579,030,054	\$ (57,013,729)	(1.6)	\$ 3,636,043,783
Local Tax Percentage	36.859886%			36.898028%			37.244785%
Gross Local Tax	\$ 1,442,048,907	\$ 121,457,386	9.2	\$ 1,320,591,521	\$ (33,645,181)	(2.5)	\$ 1,354,236,702
Less: Cost of Administration	<u>(5,171,115)</u>	<u>(1,078,536)</u>	<u>(26.4)</u>	<u>(4,092,579)</u>	<u>(266,129)</u>	<u>(7.0)</u>	<u>(3,826,450)</u>
Local Tax for Distribution	<u>1,436,877,792</u>	<u>120,378,850</u>	<u>9.1</u>	<u>1,316,498,942</u>	<u>(33,911,310)</u>	<u>(2.5)</u>	<u>1,350,410,252</u>
Payable to Counties	\$ 1,408,169,513	\$ 117,462,341	9.1	\$ 1,290,707,172	\$ (34,897,427)	(2.6)	\$ 1,325,604,599
Payable to Cities and Towns	28,708,279	2,916,509	11.3	25,791,770	986,117	4.0	24,805,653
	<u>\$ 1,436,877,792</u>	<u>\$ 120,378,850</u>	<u>9.1</u>	<u>\$ 1,316,498,942</u>	<u>\$ (33,911,310)</u>	<u>(2.5)</u>	<u>\$ 1,350,410,252</u>

Comptroller of Maryland
Revenue Administration Division
Cumulative Local Income Tax Distributions excluding Cities and Towns
Estimated Distributions through February 2020, 2019, and 2018, respectively

Table 3

	<u>Tax Year 2019</u>	<u>\$ Difference</u>	<u>%</u>	<u>Tax Year 2018</u>	<u>\$ Difference</u>	<u>%</u>	<u>Tax Year 2017</u>
Allegany	\$ 24,413,660	\$ 1,036,718	4.4	\$ 23,376,942	\$ (160,636)	(0.7)	\$ 23,537,578
Anne Arundel	453,925,632	30,751,153	7.3	423,174,479	8,319,981	2.0	414,854,498
Baltimore County	635,425,103	39,841,154	6.7	595,583,949	2,786,629	0.5	592,797,320
Baltimore City (1)	292,598,184	19,408,583	7.1	273,189,601	6,777,525	2.5	266,412,076
Calvert	77,553,707	4,969,720	6.8	72,583,987	946,759	1.3	71,637,228
Caroline (2)	14,287,011	3,065,336	27.3	11,221,675	249,453	2.3	10,972,222
Carroll	145,225,763	8,914,603	6.5	136,311,160	2,332,243	1.7	133,978,917
Cecil (3)	53,603,942	2,601,497	5.1	51,002,445	4,053,244	8.6	46,949,201
Charles	112,221,150	7,725,114	7.4	104,496,036	2,274,145	2.2	102,221,891
Dorchester	10,387,123	503,900	5.1	9,883,223	185,858	1.9	9,697,365
Frederick	202,136,645	15,410,982	8.3	186,725,663	5,094,653	2.8	181,631,010
Garrett	11,512,953	993,959	9.4	10,518,994	84,555	0.8	10,434,439
Harford	203,944,981	13,088,462	6.9	190,856,519	3,314,171	1.8	187,542,348
Howard	412,418,106	30,037,080	7.9	382,381,026	6,841,490	1.8	375,539,536
Kent	10,982,528	839,441	8.3	10,143,087	(7,214)	(0.1)	10,150,301
Montgomery	1,348,396,863	90,402,675	7.2	1,257,994,188	20,393,325	1.6	1,237,600,863
Prince George's	491,948,287	34,928,673	7.6	457,019,614	4,148,106	0.9	452,871,508
Queen Anne's	46,389,518	3,753,705	8.8	42,635,813	1,517,054	3.7	41,118,759
St. Mary's	84,519,149	6,092,521	7.8	78,426,628	969,171	1.3	77,457,457
Somerset	6,005,573	264,734	4.6	5,740,839	97,170	1.7	5,643,669
Talbot	27,022,104	3,604,112	15.4	23,417,992	54,724	0.2	23,363,268
Washington	70,556,152	4,422,679	6.7	66,133,473	353,198	0.5	65,780,275
Wicomico	43,941,629	2,161,929	5.2	41,779,700	395,774	1.0	41,383,926
Worcester	17,910,538	986,592	5.8	16,923,946	(291,659)	(1.7)	17,215,605
	<u>\$ 4,797,326,301</u>	<u>\$ 325,805,322</u>	<u>7.3</u>	<u>\$ 4,471,520,979</u>	<u>\$ 70,729,719</u>	<u>1.6</u>	<u>\$ 4,400,791,260</u>

Notes:

- (1) Baltimore City's distribution has been decreased by \$ 2,108,107 from TY2019 in November 2019 distribution and this amount has been distributed to Baltimore City Public Schools. The distribution amount above is gross.
- (2) Caroline County's 2019 tax rate increased to 3.20%, from 2.73% in the prior tax year.
- (3) Cecil County's 2018 tax rate increased to 3.00%, from 2.80% in the prior tax year.