

Comptroller of Maryland
Revenue Administration Division
Tax Year 2023 June Estimated Distribution and
the Second Half of Fiscal Year 2023 Distribution of Interest and Penalty
July, 2023
Table 1

	<u>Counties</u>			<u>Cities & Towns</u>	<u>Grand Total</u>
	<u>TY 2023</u> <u>Poj. June WH</u>	<u>2nd Half FY23</u> <u>Int. & Pen.</u>	<u>Total</u>	<u>2nd Half FY23</u> <u>Int. & Pen.</u>	
Allegany	\$ 2,087,012	\$ 141,921	\$ 2,228,933	\$ 16,947	\$ 2,245,880
Anne Arundel	40,887,741	3,501,888	44,389,629	58,596	44,448,225
Baltimore County	53,343,291	6,245,181	59,588,472	-	59,588,472
Baltimore City	22,739,251	4,781,904	27,521,155	-	27,521,155
Calvert	6,406,643	545,806	6,952,449	7,586	6,960,035
Caroline	1,224,683	154,070	1,378,753	11,225	1,389,978
Carroll	12,750,930	696,444	13,447,374	31,542	13,478,916
Cecil	4,415,144	604,555	5,019,699	32,905	5,052,604
Charles	9,287,306	1,518,597	10,805,903	24,245	10,830,148
Dorchester	1,074,397	183,091	1,257,488	13,644	1,271,132
Frederick	19,271,742	1,401,174	20,672,916	98,109	20,771,025
Garrett	1,024,600	93,547	1,118,147	3,490	1,121,637
Harford	17,319,523	1,434,282	18,753,805	38,641	18,792,446
Howard	34,093,827	2,586,964	36,680,791	-	36,680,791
Kent	962,543	109,254	1,071,797	6,460	1,078,257
Montgomery	108,210,307	9,107,846	117,318,153	242,227	117,560,380
Prince George's	41,903,944	10,844,362	52,748,306	425,837	53,174,143
Queen Anne's	3,925,628	388,706	4,314,334	7,397	4,321,731
St. Mary's	7,163,236	590,856	7,754,092	2,853	7,756,945
Somerset	502,591	79,615	582,206	4,585	586,791
Talbot	2,316,809	184,170	2,500,979	14,951	2,515,930
Washington	6,421,843	578,529	7,000,372	34,808	7,035,180
Wicomico	3,756,921	574,355	4,331,276	48,047	4,379,323
Worcester	2,044,091	218,888	2,262,979	18,896	2,281,875
	<u>\$ 403,134,003</u>	<u>\$ 46,566,005</u>	<u>\$ 449,700,008</u>	<u>\$ 1,142,991</u>	<u>\$450,842,999</u>

**Comptroller of Maryland
Revenue Administration Division
Estimated Calculation of the
July Distribution of Local Income Tax
Tax Years 2023, 2022, and 2021
Table 2**

	<u>2023</u>	<u>Inc (Dec)</u>	<u>%</u>	<u>2022</u>	<u>Inc (Dec)</u>	<u>%</u>	<u>2021</u>
Proj. June WH Receipts	\$ 1,386,000,000	\$ 51,000,000	3.8	\$ 1,335,000,000	\$ 76,000,000	6.0	\$1,259,000,000
Less: Unallocated Reserve	<u>(93,104,841)</u>	<u>(3,425,931)</u>	<u>(3.8)</u>	<u>(89,678,910)</u>	<u>(5,105,316)</u>	<u>(6.0)</u>	<u>(84,573,594)</u>
Receipts Available	1,292,895,159	47,574,069	3.8	1,245,321,090	70,894,684	6.0	1,174,426,406
Less: Refund Reserve	<u>(217,654,206)</u>	<u>(958,830)</u>	<u>(0.4)</u>	<u>(216,695,376)</u>	<u>(21,768,606)</u>	<u>(11.2)</u>	<u>(194,926,770)</u>
Net Receipts Available	\$ 1,075,240,953	\$ 46,615,239	4.5	\$ 1,028,625,714	\$ 49,126,078	5.0	\$ 979,499,636
Local Tax Percentage	37.641119%			37.613117%			37.869948%
Gross Local Tax	\$ 404,732,729	\$ 17,834,533	4.6	\$ 386,898,196	\$ 15,962,193	4.3	\$ 370,936,003
Less: Cost of Administration	<u>(1,598,727)</u>	<u>135,068</u>	<u>7.8</u>	<u>(1,733,795)</u>	<u>(230,417)</u>	<u>(15.3)</u>	<u>(1,503,378)</u>
Net Payable to Counties	<u>\$ 403,134,002</u>	<u>\$ 17,969,601</u>	<u>4.7</u>	<u>\$ 385,164,401</u>	<u>\$ 15,731,776</u>	<u>4.3</u>	<u>\$ 369,432,625</u>

Comptroller of Maryland
Revenue Administration Division
Cumulative Local Income Tax Distributions excluding Cities and Towns
Through Estimated Distributions as of July 2023, 2022, and 2021, respectively
Table 3

	<u>Tax Year 2023</u>	<u>\$ Difference</u>	<u>%</u>	<u>Tax Year 2022</u>	<u>\$ Difference</u>	<u>%</u>	<u>Tax Year 2021</u>
Allegany (1, 5)	\$ 13,338,677	\$ 687,191	5.4	\$ 12,651,486	\$ 605,421	5.0	\$ 12,046,065
Anne Arundel	281,922,351	17,177,202	6.5	264,745,149	12,308,364	4.9	252,436,785
Baltimore County	371,662,693	18,099,540	5.1	353,563,153	5,345,896	1.5	348,217,257
Baltimore City	158,432,882	7,307,307	4.8	151,125,575	5,815,738	4.0	145,309,837
Calvert	44,128,993	2,067,793	4.9	42,061,200	1,921,084	4.8	40,140,116
Caroline	8,138,641	389,134	5.0	7,749,507	554,951	7.7	7,194,556
Carroll	86,014,218	7,079,692	9.0	78,934,526	6,448,472	8.9	72,486,054
Cecil (2)	29,734,837	(562,700)	(1.9)	30,297,537	3,293,195	12.2	27,004,342
Charles	63,953,308	2,340,862	3.8	61,612,446	5,611,172	10.0	56,001,274
Dorchester	7,066,889	379,530	5.7	6,687,359	199,418	3.1	6,487,941
Frederick	127,731,154	12,785,544	11.1	114,945,610	11,016,548	10.6	103,929,062
Garrett	6,962,257	866,936	14.2	6,095,321	156,878	2.6	5,938,443
Harford	118,518,574	6,216,889	5.5	112,301,685	9,162,591	8.9	103,139,094
Howard	237,544,466	21,316,467	9.9	216,227,999	10,204,776	5.0	206,023,223
Kent	6,385,606	474,836	8.0	5,910,770	51,521	0.9	5,859,249
Montgomery	735,661,553	43,602,179	6.3	692,059,374	38,702,932	5.9	653,356,442
Prince George's	280,680,953	10,487,106	3.9	270,193,847	21,240,614	8.5	248,953,233
Queen Anne's	26,953,561	2,301,951	9.3	24,651,610	880,174	3.7	23,771,436
St. Mary's (3)	49,588,466	1,152,309	2.4	48,436,157	2,024,318	4.4	46,411,839
Somerset	3,401,980	264,513	8.4	3,137,467	120,848	4.0	3,016,619
Talbot	15,238,863	2,877,400	23.3	12,361,463	(133,407)	(1.1)	12,494,870
Washington (4)	42,952,319	945,056	2.2	42,007,263	998,862	2.4	41,008,401
Wicomico	24,934,032	1,571,378	6.7	23,362,654	1,445,586	6.6	21,917,068
Worcester	<u>13,457,875</u>	<u>1,492,143</u>	<u>12.5</u>	<u>11,965,732</u>	<u>203,533</u>	<u>1.7</u>	<u>11,762,199</u>
	<u>\$ 2,754,405,148</u>	<u>\$ 161,320,258</u>	<u>6.2</u>	<u>\$ 2,593,084,890</u>	<u>\$ 138,179,485</u>	<u>5.6</u>	<u>\$ 2,454,905,405</u>

Notes:

(1) Allegany County's 2023 tax rate decreased to 3.03%, from 3.05% in the prior tax year.

(2) Cecil County's 2023 tax rate decreased to 2.80%, from 3.00% in the prior tax year.

(3) St. Mary's County's 2023 tax rate decreased to 3.00%, from 3.10% in the prior tax year.

(4) Washington County's 2023 tax rate decreased to 2.95%, from 3.00% in the prior tax year.

(5) Allegany County's 2023 distribution percentage was adjusted to reflect the normal distribution history by excluding the 2021 lottery winner filed tax returned in 2022.

Comptroller of Maryland
Revenue Administration Division
Local Income Tax Interest and Penalty Distribution
Second Half of Fiscal Years 2023, 2022, and 2021
Table 4

	<u>2023</u>	<u>\$ Difference</u>	<u>%</u>	<u>2022</u>	<u>\$ Difference</u>	<u>%</u>	<u>2021</u>
Allegany	\$ 141,921	\$ (16,555)	(10.4)	158,476	\$ 73,181	85.8	\$ 85,295
Anne Arundel	3,501,888	415,569	13.5	3,086,319	1,290,898	71.9	1,795,421
Baltimore County	6,245,181	228,430	3.8	6,016,751	2,710,556	82.0	3,306,195
Baltimore City	4,781,904	(397,876)	(7.7)	5,179,780	2,529,370	95.4	2,650,410
Calvert	545,806	65,146	13.6	480,660	186,536	63.4	294,124
Caroline	154,070	21,380	16.1	132,690	49,427	59.4	83,263
Carroll	696,444	34,446	5.2	661,998	302,731	84.3	359,267
Cecil (2)	604,555	(10,460)	(1.7)	615,015	314,937	105.0	300,078
Charles	1,518,597	70,145	4.8	1,448,452	639,897	79.1	808,555
Dorchester	183,091	46,394	33.9	136,697	63,596	87.0	73,101
Frederick	1,401,174	225,841	19.2	1,175,333	513,655	77.6	661,678
Garrett	93,547	5,795	6.6	87,752	46,336	111.9	41,416
Harford	1,434,282	144,452	11.2	1,289,830	581,074	82.0	708,756
Howard	2,586,964	322,951	14.3	2,264,013	905,692	66.7	1,358,321
Kent	109,254	14,710	15.6	94,544	30,848	48.4	63,696
Montgomery	9,107,846	1,029,123	12.7	8,078,723	3,228,853	66.6	4,849,870
Prince George's	10,844,362	(385,543)	(3.4)	11,229,905	4,942,146	78.6	6,287,759
Queen Anne's	388,706	69,443	21.8	319,263	115,283	56.5	203,980
St. Mary's	590,856	52,924	9.8	537,932	217,367	67.8	320,565
Somerset	79,615	(13,767)	(14.7)	93,382	50,538	118.0	42,844
Talbot	184,170	20,786	12.7	163,384	76,084	87.2	87,300
Washington	578,529	36,333	6.7	542,196	280,338	107.1	261,858
Wicomico	574,355	62,680	12.2	511,675	237,415	86.6	274,260
Worcester	<u>218,888</u>	<u>20,591</u>	<u>10.4</u>	<u>198,297</u>	<u>108,590</u>	<u>121.0</u>	<u>89,707</u>
	<u>\$ 46,566,005</u>	<u>\$ 2,062,938</u>	<u>4.6</u>	<u>\$ 44,503,067</u>	<u>19,495,348</u>	<u>78.0</u>	<u>\$ 25,007,719</u>

Comptroller of Maryland
Revenue Administration Division
Local Income Tax Interest and Penalty Distribution
Total for Fiscal Years 2023, 2022, and 2021

Table 5

	<u>2023</u>	<u>\$ Difference</u>	<u>%</u>	<u>2022</u>	<u>\$ Difference</u>	<u>%</u>	<u>2021</u>
Allegany	\$ 238,589	\$ (25,714)	(9.7)	\$ 264,303	\$ 90,818	52.3	\$ 173,485
Anne Arundel	6,632,137	1,152,179	21.0	5,479,958	1,438,326	35.6	4,041,632
Baltimore County	11,360,972	1,342,566	13.4	10,018,406	3,135,364	45.6	6,883,042
Baltimore City	7,984,252	(340,160)	(4.1)	8,324,412	3,262,713	64.5	5,061,699
Calvert	970,564	134,967	16.2	835,597	209,999	33.6	625,598
Caroline	266,127	39,670	17.5	226,457	70,008	44.7	156,449
Carroll	1,256,870	140,845	12.6	1,116,025	328,554	41.7	787,471
Cecil (2)	1,074,551	115,196	12.0	959,355	301,348	45.8	658,007
Charles	2,566,725	130,344	5.3	2,436,381	821,723	50.9	1,614,658
Dorchester	285,248	53,198	22.9	232,050	92,695	66.5	139,355
Frederick	2,399,621	258,274	12.1	2,141,347	711,914	49.8	1,429,433
Garrett	175,010	39,299	29.0	135,711	49,136	56.8	86,575
Harford	2,478,731	326,514	15.2	2,152,217	641,829	42.5	1,510,388
Howard	4,947,414	977,837	24.6	3,969,577	787,935	24.8	3,181,642
Kent	224,365	52,379	30.5	171,986	36,302	26.8	135,684
Montgomery	17,829,602	3,177,774	21.7	14,651,828	2,970,113	25.4	11,681,715
Prince George's	18,568,650	361,454	2.0	18,207,196	6,201,579	51.7	12,005,617
Queen Anne's	674,057	98,729	17.2	575,328	111,547	24.1	463,781
St. Mary's	994,951	80,681	8.8	914,270	246,864	37.0	667,406
Somerset	129,062	(25,546)	(16.5)	154,608	65,680	73.9	88,928
Talbot	401,257	92,305	29.9	308,952	65,990	27.2	242,962
Washington	985,375	136,880	16.1	848,495	334,266	65.0	514,229
Wicomico	939,156	102,950	12.3	836,206	276,938	49.5	559,268
Worcester	408,322	55,901	15.9	352,421	124,465	54.6	227,956
	<u>\$ 83,791,608</u>	<u>\$ 8,478,522</u>	<u>11.3</u>	<u>\$ 75,313,086</u>	<u>\$ 22,376,106</u>	<u>42.3</u>	<u>\$ 52,936,980</u>