

Comptroller of Maryland
Revenue Administration Division
Tax Year 2020 Second Quarter True-up and
Tax Year 2019 Second Reconciling Distributions of Local Income Taxes
August, 2020
Table 1

	<u>Counties</u>			<u>Cities and Towns</u>			<u>Grand Total</u>
	<u>TY 2020</u> <u>2nd Qtr.</u>	<u>TY 2019</u> <u>2nd Rec.</u>	<u>Total</u>	<u>TY 2020</u> <u>2nd Qtr.</u>	<u>TY 2019</u> <u>2nd Rec.</u>	<u>Total</u>	
Allegany	\$ 1,060,986	\$ -	\$ 1,060,986	\$ 97,823	\$ 205,503	\$ 303,326	\$ 1,364,312
Anne Arundel	22,835,161	-	22,835,161	875	5,379	6,254	22,841,415
Baltimore County	31,375,600	-	31,375,600	-	-	-	31,375,600
Baltimore City	12,838,835	-	12,838,835	-	-	-	12,838,835
Calvert	3,391,320	-	3,391,320	69,793	54,538	124,331	3,515,651
Caroline	461,152	526,849	988,001	109,014	57,294	166,308	1,154,309
Carroll	6,163,288	-	6,163,288	460,575	567,696	1,028,271	7,191,559
Cecil	2,188,742	1,067,526	3,256,268	202,263	229,389	431,652	3,687,920
Charles	4,904,295	-	4,904,295	95,793	77,195	172,988	5,077,283
Dorchester	539,031	520,090	1,059,121	56,910	33,570	90,480	1,149,601
Frederick	8,460,125	-	8,460,125	1,020,808	1,213,841	2,234,649	10,694,774
Garrett	492,404	665,364	1,157,768	38,041	41,507	79,548	1,237,316
Harford	8,855,604	-	8,855,604	305,156	277,481	582,637	9,438,241
Howard	18,125,196	-	18,125,196	-	-	-	18,125,196
Kent	557,578	-	557,578	17,554	18,173	35,727	593,305
Montgomery	59,552,856	-	59,552,856	998,073	731,057	1,729,130	61,281,986
Prince George's	21,453,110	-	21,453,110	1,362,027	1,024,162	2,386,189	23,839,299
Queen Anne's	2,035,413	-	2,035,413	58,413	70,461	128,874	2,164,287
St. Mary's	3,934,971	-	3,934,971	57,160	75,896	133,056	4,068,027
Somerset	250,766	468,435	719,201	19,053	23,249	42,302	761,503
Talbot	1,219,639	-	1,219,639	104,014	111,577	215,591	1,435,230
Washington	3,384,332	697,281	4,081,613	356,198	366,016	722,214	4,803,827
Wicomico	1,783,718	1,212,655	2,996,373	235,085	258,590	493,675	3,490,048
	986,562	-	986,562	115,383	147,292	262,675	1,249,237
	<u>\$ 216,850,684</u>	<u>\$ 5,158,200</u>	<u>\$ 222,008,884</u>	<u>\$ 5,780,011</u>	<u>\$ 5,589,866</u>	<u>\$ 11,369,877</u>	<u>\$ 233,378,761</u>

Comptroller of Maryland
Revenue Administration Division
Estimated Calculations of the
Second Quarterly Distribution of Local Income Tax
Tax Years 2020, 2019, and 2018

Table 2

	<u>2020</u>	<u>\$ Difference</u>	<u>%</u>		<u>2019</u>	<u>\$ Difference</u>	<u>%</u>		<u>2018</u>
Late 1st Qtr. W/H Receipts	\$ 11,715,322	\$ 10,515,576	100.0 +	\$	1,199,746	\$ (3,066,377)	(71.9)	\$	4,266,123
2nd Qtr. W/H Receipts	3,564,850,713	60,397,772	1.7		3,504,452,941	178,483,940	5.4		3,325,969,001
2nd Qtr. Est. Receipts	612,194,780	28,105,964	4.8		584,088,816	193,135,713	49.4		390,953,103
2nd Qtr. Dec Credits	<u>78,894,802</u>	<u>47,765,743</u>	<u>100.0 +</u>		<u>31,129,059</u>	<u>(11,412,072)</u>	<u>(26.8)</u>		<u>42,541,131</u>
Total Receipts	4,267,655,617	146,785,055	3.6		4,120,870,562	357,141,204	9.5		3,763,729,358
Less: Unallocated Reserve	<u>(304,465,690)</u>	<u>(50,707,673)</u>	<u>(20.0)</u>		<u>(253,758,017)</u>	<u>4,449,963</u>	<u>1.7</u>		<u>(258,207,980)</u>
Receipts Available	3,963,189,927	96,077,382	2.5		3,867,112,545	361,591,167	10.3		3,505,521,378
Less: Refund Reserve	<u>(644,705,906)</u>	<u>79,419,603</u>	<u>11.0</u>		<u>(724,125,509)</u>	<u>(47,449,878)</u>	<u>(7.0)</u>		<u>(676,675,631)</u>
Net Receipts Available	3,318,484,021	175,496,985	5.6		3,142,987,036	314,141,289	11.1		2,828,845,747
Local Tax Percentage	37.686019%				36.909347%				37.265761%
Gross Local Tax	\$ 1,250,604,530	\$ 90,548,533	7.8	\$	1,160,055,997	\$ 105,865,103	10.0	\$	1,054,190,894
Less: Cost of Administration	<u>(4,484,605)</u>	<u>(889,533)</u>	<u>(24.7)</u>		<u>(3,595,072)</u>	<u>(616,413)</u>	<u>(20.7)</u>		<u>(2,978,659)</u>
Local Tax for Distribution	\$ 1,246,119,925	\$ 89,659,000	7.8	\$	1,156,460,925	\$ 105,248,690	10.0	\$	1,051,212,235
Less: April/May Distribution	\$ (684,194,900)	10,096,340	1.5	\$	(694,291,240)	(32,795,468)	(5.0)	\$	(661,495,772)
Less: June Distribution	<u>(339,294,330)</u>	<u>13,463,992</u>	<u>3.8</u>		<u>(352,758,322)</u>	<u>(13,687,275)</u>	<u>(4.0)</u>		<u>(339,071,047)</u>
Balance Due for 2nd Quarter	<u>\$ 222,630,695</u>	<u>\$ 113,219,332</u>	<u>100.0 +</u>	\$	<u>\$ 109,411,363</u>	<u>\$ 58,765,947</u>	<u>116.0</u>	\$	<u>\$ 50,645,416</u>
Payable to Counties	\$ 216,850,684	\$ 116,681,807	100.0 +	\$	100,168,877	\$ 55,936,883	126.5	\$	44,231,994
Payable to Cities and Towns	<u>5,780,011</u>	<u>(3,462,475)</u>	<u>(37.5)</u>		<u>9,242,486</u>	<u>2,829,064</u>	<u>44.1</u>		<u>6,413,422</u>
	<u>\$ 222,630,695</u>	<u>\$ 113,219,332</u>	<u>100.0 +</u>	\$	<u>\$ 109,411,363</u>	<u>\$ 58,765,947</u>	<u>116.0</u>	\$	<u>\$ 50,645,416</u>

Comptroller of Maryland
Revenue Administration Division
Cumulative Local Income Tax Distributions excluding Cities and Towns
Through Estimated Distributions as of August 2020, 2019, and 2018, respectively
Table 3

	<u>Tax Year 2020</u>	<u>\$ Difference</u>	<u>%</u>	<u>Tax Year 2019</u>	<u>\$ Difference</u>	<u>%</u>	<u>Tax Year 2018</u>
Allegany	\$ 11,434,981	\$ (234,926)	(2.0)	\$ 11,669,907	\$ 467,141	4.2	\$ 11,202,766
Anne Arundel (1)	245,603,773	35,373,764	16.8	210,230,009	8,628,635	4.3	201,601,374
Baltimore County (2)	341,186,365	43,120,654	14.5	298,065,711	16,923,265	6.0	281,142,446
Baltimore City	139,612,796	3,010,029	2.2	136,602,767	7,520,932	5.8	129,081,835
Calvert	37,110,819	1,035,468	2.9	36,075,351	1,594,739	4.6	34,480,612
Caroline	5,815,890	(764,273)	(11.6)	6,580,163	1,262,022	23.7	5,318,141
Carroll	69,178,417	1,443,274	2.1	67,735,143	3,187,581	4.9	64,547,562
Cecil	24,892,499	(230,507)	(0.9)	25,123,006	764,301	3.1	24,358,705
Charles	53,627,765	1,339,015	2.6	52,288,750	3,031,643	6.2	49,257,107
Dorchester (3)	6,050,991	1,135,431	23.1	4,915,560	258,829	5.6	4,656,731
Frederick	96,889,878	3,442,256	3.7	93,447,622	5,873,759	6.7	87,573,863
Garrett	5,578,343	319,853	6.1	5,258,490	311,801	6.3	4,946,689
Harford	97,489,770	2,549,897	2.7	94,939,873	4,489,537	5.0	90,450,336
Howard	197,098,056	4,799,732	2.5	192,298,324	12,780,545	7.1	179,517,779
Kent (4)	5,936,126	888,407	17.6	5,047,719	215,457	4.5	4,832,262
Montgomery	641,768,648	8,977,623	1.4	632,791,025	41,456,185	7.0	591,334,840
Prince George's	236,660,151	9,284,318	4.1	227,375,833	11,156,872	5.2	216,218,961
Queen Anne's	22,381,510	1,024,288	4.8	21,357,222	1,285,503	6.4	20,071,719
St. Mary's (5)	43,132,077	4,131,199	10.6	39,000,878	1,747,362	4.7	37,253,516
Somerset	2,836,851	11,883	0.4	2,824,968	78,262	2.8	2,746,706
Talbot	13,557,783	1,699,014	14.3	11,858,769	994,531	9.2	10,864,238
Washington (6)	38,807,945	6,087,707	18.6	32,720,238	1,305,581	4.2	31,414,657
Wicomico	20,685,207	(10,475)	(0.1)	20,695,682	908,270	4.6	19,787,412
Worcester (7)	11,068,119	2,697,641	32.2	8,370,478	264,057	3.3	8,106,421
	<u>\$ 2,368,404,760</u>	<u>\$ 131,131,272</u>	<u>5.9</u>	<u>\$ 2,237,273,488</u>	<u>\$ 126,506,810</u>	<u>6.0</u>	<u>\$ 2,110,766,678</u>

Notes :

- (1) Anne Arundel County's 2020 tax rate increased to 2.81%, from 2.50% in the prior tax year.
- (2) Baltimore County's 2020 tax rate increased to 3.20%, from 2.83% in the prior tax year.
- (3) Dorchester County's 2020 tax rate increased to 3.20%, from 2.62% in the prior tax year.
- (4) Kent County's 2020 tax rate increased to 3.20%, from 2.85% in the prior tax year.
- (5) St. Mary's County's 2020 tax rate increased to 3.17%, from 3.00% in the prior tax year.
- (6) Washington County's 2020 tax rate increased to 3.20%, from 2.80% in the prior tax year.
- (7) Worcester County's 2020 tax rate increased to 2.25%, from 1.75% in the prior tax year.

Comptroller of Maryland
Revenue Administration Division
Cumulative Local Income Tax Distributions excluding Cities and Towns (1)
Through Reconciling Distributions as of August 2020, 2019, and 2018, respectively

Table 4

	<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	\$ (436,082)	(1.8)	\$ 24,849,742	\$ 1,207,165	5.1	\$ 23,642,577
Anne Arundel	453,925,632	30,751,152	7.3	423,174,480	8,319,981	2.0	414,854,499
Baltimore County	635,425,103	39,841,154	6.7	595,583,949	2,786,629	0.5	592,797,320
Baltimore City	292,598,184	13,856,041	5.0	278,742,143	12,330,067	4.6	266,412,076
Calvert	77,553,707	746,836	1.0	76,806,871	5,169,644	7.2	71,637,227
Caroline	14,813,860	1,958,574	15.2	12,855,286	1,245,388	10.7	11,609,898
Carroll	145,225,763	360,616	0.2	144,865,147	10,886,231	8.1	133,978,916
Cecil	54,671,468	(928,154)	(1.7)	55,599,622	7,321,545	15.2	48,278,077
Charles	112,221,150	855,613	0.8	111,365,537	6,916,585	6.6	104,448,952
Dorchester	10,907,213	(318,406)	(2.8)	11,225,619	762,253	7.3	10,463,366
Frederick	202,136,645	2,069,023	1.0	200,067,622	17,512,935	9.6	182,554,687
Garrett	12,178,317	(307,828)	(2.5)	12,486,145	1,229,120	10.9	11,257,025
Harford	203,944,981	24,312	0.0	203,920,669	15,579,795	8.3	188,340,874
Howard	412,418,106	30,037,079	7.9	382,381,027	6,841,491	1.8	375,539,536
Kent	10,982,528	839,441	8.3	10,143,087	(7,215)	(0.1)	10,150,302
Montgomery	1,348,396,863	90,402,675	7.2	1,257,994,188	20,393,324	1.6	1,237,600,864
Prince George's	491,948,287	(2,836,047)	(0.6)	494,784,334	37,909,690	8.3	456,874,644
Queen Anne's	46,389,518	3,036,588	7.0	43,352,930	2,234,172	5.4	41,118,758
St. Mary's	84,519,149	1,557,699	1.9	82,961,450	4,776,671	6.1	78,184,779
Somerset	6,474,008	(171,022)	(2.6)	6,645,030	311,285	4.9	6,333,745
Talbot	27,022,104	3,604,112	15.4	23,417,992	54,723	0.2	23,363,269
Washington	71,253,433	(919,540)	(1.3)	72,172,973	5,785,626	8.7	66,387,347
Wicomico	45,154,284	(427,460)	(0.9)	45,581,744	2,648,883	6.2	42,932,861
Worcester	17,910,538	294,578	1.7	17,615,960	400,356	2.3	17,215,604
	<u>\$ 4,802,484,501</u>	<u>\$ 213,890,954</u>	<u>4.7</u>	<u>\$ 4,588,593,547</u>	<u>\$ 172,616,344</u>	<u>3.9</u>	<u>\$ 4,415,977,203</u>

Note :

(1) Cash Distributions are reduced by receivables and administration expenses.

Comptroller of Maryland
Revenue Administration Division
Tax Returns Processed through June 30th for
Tax Years 2019, 2018, and 2017

Table 5

	<u>2019</u>	<u>Difference</u>	<u>%</u>	<u>2018</u>	<u>Difference</u>	<u>%</u>	<u>2017</u>
Allegany	27,378	(576)	(2.1)	27,954	(26)	(0.1)	27,980
Anne Arundel	252,554	(5,731)	(2.2)	258,285	1,983	0.8	256,302
Baltimore County	369,114	(9,045)	(2.4)	378,159	(995)	(0.3)	379,154
Baltimore City	234,489	(5,693)	(2.4)	240,182	(2,899)	(1.2)	243,081
Calvert	40,481	(810)	(2.0)	41,291	(93)	(0.2)	41,384
Caroline	14,205	(207)	(1.4)	14,412	89	0.6	14,323
Carroll	77,175	(2,306)	(2.9)	79,481	46	0.1	79,435
Cecil	44,011	(779)	(1.7)	44,790	300	0.7	44,490
Charles	72,250	(1,394)	(1.9)	73,644	311	0.4	73,333
Dorchester	14,328	(132)	(0.9)	14,460	237	1.7	14,223
Frederick	118,231	(1,474)	(1.2)	119,705	2,315	2.0	117,390
Garrett	12,941	(143)	(1.1)	13,084	(3)	(0.0)	13,087
Harford	117,590	(2,035)	(1.7)	119,625	820	0.7	118,805
Howard	136,813	(4,518)	(3.2)	141,331	1,362	1.0	139,969
Kent	8,323	(194)	(2.3)	8,517	99	1.2	8,418
Montgomery	450,079	(21,144)	(4.5)	471,223	1,909	0.4	469,314
Prince George's	407,779	(18,591)	(4.4)	426,370	(2,677)	(0.6)	429,047
Queen Anne's	22,071	(148)	(0.7)	22,219	(19)	(0.1)	22,238
St. Mary's	47,892	(385)	(0.8)	48,277	(32)	(0.1)	48,309
Somerset	8,095	37	0.5	8,058	(95)	(1.2)	8,153
Talbot	16,853	(190)	(1.1)	17,043	(36)	(0.2)	17,079
Washington	67,441	(608)	(0.9)	68,049	728	1.1	67,321
Wicomico	43,342	(241)	(0.6)	43,583	381	0.9	43,202
Worcester	27,148	155	0.6	26,993	388	1.5	26,605
	<u>2,630,583</u>	<u>(76,152)</u>	<u>(2.8)</u>	<u>2,706,735</u>	<u>4,093</u>	<u>0.2</u>	<u>2,702,642</u>