



Peter Franchot  
*Comptroller*

Sandra L. Zinck, CPA  
*Director*  
*General Accounting Division*

**DATE:** June 7, 2022

**TO:** Agency Fiscal Officers

**FROM:** Luther Dolcar, Assistant Director  
General Accounting Division

**SUBJECT:** Biennial Fees and User Charges Report for Fiscal Year 2022

In preparation of the fiscal year 2022 *Biennial Fees and User Charges Report* publication, the General Accounting Division is requesting agency updates to the GAD-X50 and GAD-X51 forms in Workiva. For your convenience, a copy of the prior report submission can be found here: [https://www.marylandtaxes.gov/reports/static-files/revenue/feesanduser/Fees\\_User\\_2020.pdf](https://www.marylandtaxes.gov/reports/static-files/revenue/feesanduser/Fees_User_2020.pdf). Please review the steps outlined below to familiarize yourself with the process prior to submitting the updated forms.

If you have any questions, please call or e-mail:

Ms. Denitsa Myers at 410-260-7887 or email: [DMyers@marylandtaxes.gov](mailto:DMyers@marylandtaxes.gov)

Ms. Crystal Slakes at 410-260-7826 or email: [CSlakes@marylandtaxes.gov](mailto:CSlakes@marylandtaxes.gov)

## Instructions for Completing Biennial Fees and User Charges Report

1. Purpose: The purpose of this form is to accumulate all revenues derived by the State from fees and user charges and to document the nature and amount of associated expenditures. The Fees and User Charges Report will be completed by each agency (unit of state government) and submitted to the Comptroller's General Accounting Division (GAD) for preparation and submission of a report to the Governor and General Assembly as required by State Finance and Procurement Article, Section 2-107 and COMAR 03.09. If your agency does not administer any fees and user charges, follow instructions for form COT/GAD-X50 only.
2. Due Date: The forms must be completed and returned to the GAD no later than September 1, 2022. The data submitted will reflect revenues and expenditures for the fiscal year ending June 30, 2022 and not cumulative amounts for the two-year period. The statewide fees and user charges report must be submitted by the GAD to the Governor and General Assembly by December 1, of the even calendar year.
3. Instructions: **Reference the attached instructions for data entry in Workiva.**
  - a. Form COT/GAD-X50 cover/control sheet:
    - i. Enter data in the fields highlighted in yellow. If the agency administers fees and user charges, Select **Yes** or **No in the SUBMISSION, NO CHANGES**, and **NEW FORM** categories for each Appropriation listed. If the agency does not report user fees, please select "N/A" in cell G2. No further entry is needed if "N/A" is selected.
  - b. Form COT/GAD-X51 text data:
    - i. Complete the highlighted fields for each COT/GAD-X51. A form COT/GAD-X51 is required to be completed for each category of fee and user charge. (A category may be as "detailed or summarized" as desired by the agency; however, if summarized, the detailed listing of the fee and user charges must be included on a supplemental COT/GAD-X51 form).
      1. AGENCY. This field will be pre-populated with the Agency name.
      2. DESCRIPTION OF FEE(S). Enter or update changes to any fees and user charges.
      3. STATUTORY AUTHORITY, REGULATION CITATION, METHOD TO CHANGE. Reference statutory and regulation authority and method used to change fees and user charges.
      4. RATE OR AMOUNT OF FEE(S), DATE FEE(S) FIRST AUTHORIZED, DATE AND AMOUNT OF LAST CHANGE. Enter or update data requested using forms provided or by attaching a typed supplemental sheet. NOTE: All additional information pages must contain cross-reference to agency title, description of fees, recent or anticipated proposals for changes, expected proposals for new fees in this or related area and other pertinent information.
      5. PURPOSE OF FEE(S). Enter or update changes to the purpose of the fees and user charges.

6. FY 2022 REVENUES. Enter dollar amount
7. FUND THAT REVENUES ARE CREDITED TO. Indicate appropriated fund codes and fund titles as requested.
8. OTHER REVENUE SOURCES. Enter the source code, source title and amount. Also, indicate appropriated fund codes and titles.
9. AMOUNT AND NATURE OF ASSOCIATED EXPENDITURES. Indicate description of expenditure and amount for the even fiscal year ended June 30.
10. BUDGET CODES. Enter the 5 digit appropriation code.
11. AMOUNT OF OTHER GENERAL OR SPECIAL FUNDS USED FOR SAME EXPENDITURES. If the fee, user charge or other revenues reported above is insufficient to fund the related expenditures, indicate the nature and amount of sources such as revenue transfers or appropriation if any, to provide the services for which the fee or user charge is part of funding.

**COMAR 03.09: 01. General Regulations.**

.01 Definition

- A. “Fees” means payment asked or given for services rendered.
- B. “Function” means a definable or specific work activity.
- C. “Port tariff” means the published list of approved fees and charges issued by the Maryland Port Administration.
- D. “Service” means work done or completed for which the fee or user charge was derived.
- E. “Unit of state government” means any administration, agency, association, authority, board, bureau, college, commission, council, foundation, fund, department, institute, public corporation, service trust, university, or other unit of the Executive, Judicial, or Legislative branches of the State government and includes any sub-unit within any of these units.
- F. “Up-to-date data” means the accumulation and reporting of fees and user charge data for the most recent fiscal year closed as of June 30.
- G. “User charges” generally means fees directly associated with work performed and beneficial to a specific requester and not to the public at large.

.02 Reports

- A. Each unit of state government that imposes fees or user charges of any kind shall accumulate and report up-to-date data to the Comptroller as specified by this regulation. The data accumulated will be reported in the format prescribed by the Comptroller and will be reported to the Comptroller’s General Accounting Division once every two fiscal years.

- B. The format prescribed to report up-to-date data will be contained in the biennial reporting instructions distributed to each unit of state government by the Comptroller's General Accounting Division. These instructions will be distributed in June of each even calendar year and will be used by the unit of state government to report up-to-date fees and user charges for the even fiscal year ending June 30.
- C. Each unit of state government is responsible for providing the Comptroller with up-to-date data no later than September 1, of each even calendar year.
- D. From the up-to-date data so reported, the Comptroller shall prepare a Fees and User Charges Biennial Report.
- E. The Fees and User Charges Biennial Report will contain for each fee and user charge, the description of services or functions provided, and a comparison of the actual revenue generated and total costs of providing the service or function.
- F. Data required for the Maryland Port Administration of the Department of Transportation shall be the data included in the port tariff.
- G. The Maryland Aviation Administration and the Maryland Port Administration shall disclose aggregate information on fees and costs, provided that such disclosure does not include information that is proprietary in nature, and
- H. Any unit of state government which collects fees or user charges that may contain privileged or proprietary information may aggregate or standardize the information submitted as needed to preserve the sensitive nature of the information.