



State of Maryland

Fiscal Year 2001
Consolidated Revenue
Report

WILLIAM DONALD SCHAEFER
Comptroller of Maryland

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TO THE PEOPLE OF MARYLAND:



I am pleased to submit to you this twelfth consolidated report on those revenues collected by the Comptroller of Maryland. This report is published by the Comptroller of Maryland in addition to the Comprehensive Annual Financial Report,

also issued by my office, which summarizes the annual financial activities of the state.

2001 was characterized here in the Comptroller's Office as a year that we provided even greater services to help the people of Maryland. In 2001, the Comptroller's Office:

- Established a charities committee to identify and coordinate programs to be of greater service to Marylanders.
- Improved our on-line capabilities to allow us to better serve our customers through more efficient and effective delivery of our services.
- Applied creative technologies to deliver better service to our customers.

- Created a Leadership Development Training Program to build new and future leaders for the Office of the Comptroller.

I feel that by reaching these goals we will better serve the people of Maryland and make our state attractive to businesses.

Our work looks as if it is paying off. During fiscal year 2001, the Comptroller's Office collected \$12.5 billion in revenues. Of this amount, \$8.5 billion was deposited into the state's general fund, \$3.1 billion was collected for distribution to Maryland's counties and municipalities, and \$903 million was collected for the Department of Transportation and other special fund agencies of the state. These revenues were collected at a cost to the taxpayers of 53 cents per \$100 collected.

I hope this report helps you to better understand the Comptroller's Office organization and operations.

A handwritten signature in cursive script that reads "William Donald Schaefer".

William Donald Schaefer
Comptroller of Maryland

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MISSION

The Comptroller of Maryland, through the wise development and use of all resources, including technology and the workforce, meets its financial and revenue management and regulatory responsibilities while providing excellent, cost-effective services in both traditional areas and in new and expanded initiatives.

VISION

Citizens, the professional community, and peers in government recognize the Comptroller of Maryland for its integrity, professional excellence, innovation, and commitment to helping people.

ORGANIZATION

The Comptroller of Maryland is organized into five major functional areas:

(1) Executive Direction and Administration, which includes the state comptroller and his staff, and the agency's central management and budgeting functions; (2) Revenue Administration, which includes administering and enforcing the state and local income tax laws, the sales and use, motor fuels, alcoholic beverages and tobacco, energy generation, and estate taxes, emergency telephone system tax, unclaimed property, the local admissions and amusement taxes, and revenue estimating; (3) Regulation, which includes regulating the alcohol, tobacco, and motor fuel industries; (4) Financial Control, which includes accounting for revenues and expenditures, and payroll operations; and (5) Information Technologies, which entails responsibility for data processing/computer services, and phone services.

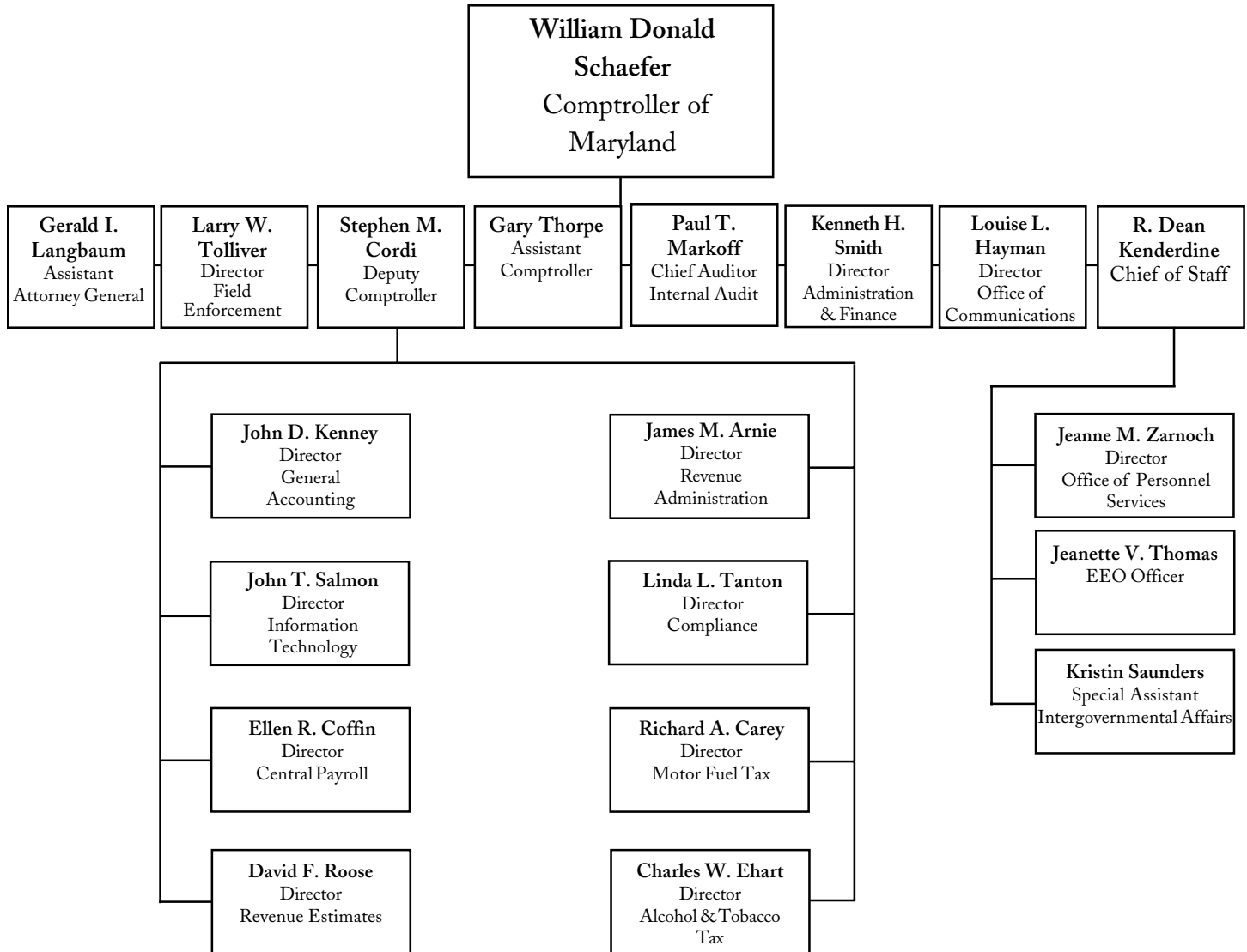


A BRIEF HISTORY OF THE COMPTROLLER OF MARYLAND

The Maryland state constitution of 1867 (Article VI, Section 2) describes the duties and responsibilities of the Office of the Comptroller stating that: *"The comptroller shall have the general superintendence of the fiscal affairs of the State... prepare plans for the improvement and management of the Revenue, and for the support of the Public Credit; prepare and report estimates of the Revenue and Expenditures of the state, superintend and enforce the prompt collection of all Taxes and Revenues, and preserve all public accounts."*

This brief description encompasses one of the most important functions in state government. In collecting the bulk of Maryland's general fund revenues; paying the state's bills; regulating motor fuel, alcoholic beverages, and cigarettes; and providing technology services to other state agencies, the Comptroller's Office touches the lives of many Marylanders.

COMPTROLLER OF MARYLAND ORGANIZATIONAL CHART



EXECUTIVE DIRECTION AND ADMINISTRATION

OFFICE OF THE COMPTROLLER

The Office of the Comptroller provides executive direction for the Comptroller of Maryland, including public affairs and staff support for the comptroller and deputy comptrollers as well as support for the comptroller's responsibilities as a member of the Board of Public Works. Administrative support and direction for the 24 Registers of Wills is also provided by the Office of the Comptroller.

OFFICE OF ADMINISTRATION AND FINANCE

The Office of Administration and Finance provides centralized budgeting, accounting and procurement activities for the Comptroller of Maryland. The office provides mailroom, and other administrative support services. This office also performs capital grant and loan administration as well as accounting for debt service on the state's general obligation bonds.

OFFICE OF PERSONNEL SERVICES

The Office of Personnel Services promotes the recruitment, development, and retention of a diverse, competent, and motivated workforce that provides services to individuals, businesses, and government. The division coordinates, for all Comptroller divisions, the non-temporary and temporary employment process, agency classification and compensation issues and employee training; administers benefits such as health, retirement, special leave provisions etc. and provides related employee services.

REVENUE ADMINISTRATION

REVENUE ADMINISTRATION DIVISION

The Revenue Administration Division processes personal, corporation, fiduciary, employer withholding, estate, tire fee, admissions and amusement, sales and use, and motor fuel tax returns. All remittances received with these returns are deposited through a centralized remittance processing center.

In addition, the division is responsible for providing assistance to taxpayers, adjusting taxpayer accounts, controlling all tax processing systems, accounting for and reporting all tax revenues received, and distributing the local income tax collected on Maryland state and local income tax returns to the subdivisions of Maryland.

BUREAU OF REVENUE ESTIMATES

The Bureau of Revenue Estimates carries on continuing studies and reviews of the economic and revenue conditions of the state and how they affect the state's revenue. The bureau serves as executive secretariat to the Board of Revenue Estimates, which is composed of the state comptroller, state treasurer and secretary of budget and management. It prepares various reports on revenues throughout the year. The bureau is also responsible for legislative duties related to tax issues.

COMPLIANCE DIVISION

This division is responsible for business tax audits, compliance programs, delinquent tax collection, tax hearings and appeals. Additionally, the Compliance Division is responsible for administering the Uniform Disposition of Unclaimed Property Act pursuant to Title 17 of the Commercial Law Article of the Annotated Code of Maryland.

REGULATION

ALCOHOL AND TOBACCO TAX DIVISION

This division administers laws and regulations pertaining to alcoholic beverages and tobacco. The division is responsible for regulating the manufacture, storage, transportation, sale and distribution of alcoholic beverages and cigarettes, and collects the excise tax on beer, wine, distilled spirits and tobacco products.

In fulfillment of its responsibilities, the division issues licenses and permits, maintains alcoholic beverage price filings and credit control lists, and promotes fair trade practices in accordance with the law.

MOTOR FUEL TAX DIVISION

This division licenses and regulates motor fuel dealers (i.e., anyone bringing petroleum products into Maryland for a first sale), all motor fuel resellers and all motor fuel users with bulk storage. It registers and licenses interstate motor carriers based in Maryland under the International Fuel Tax Agreement (IFTA), and it registers petroleum transporters operating in and through Maryland.

FIELD ENFORCEMENT DIVISION

The division works in conjunction with the Comptroller's other regulatory units to investigate and enforce revenue laws relating to alcoholic beverages, cigarettes, motor fuels, sales and use tax, and transient vendors.

In its duties, the division conducts undercover operations, arrests cigarette smugglers, prevents illegal alcoholic beverage activities, tests motor fuel, inspects transient and temporary vendors licenses, seizes sales and use tax licenses from businesses that fail to pay delinquent taxes, and coordinates security in the Comptroller's Offices.

The division also enforces the State Revenue License Laws under Title 17 of the Business Regulation Article of the Annotated Code of Maryland.

The Alcohol and Tobacco Tax Division has launched its own Web site <http://compnet.comp.state.md.us/attd/>. You can access information on every alcohol and tobacco licensee in Maryland as well as statistical and other data.

A Motor Fuel Tax Division initiative eliminated the \$7 fee for 2001 IFTA decals required by Maryland-based interstate motor carriers. As a result, this will make it easier for 5,000 Maryland truckers to apply for 2002 IFTA decals over the Internet at no cost.

FINANCIAL CONTROL

The General Accounting Division received the Certificate of Achievement for Excellence in Financial Reporting in recognition for achieving the highest standards in government accounting and reporting for the fiscal year 2001.

The Central Payroll Bureau now offers user-friendly, On-line Electronic Payroll Reporting for state agencies. Instant access to each agency's current and historical payroll data is also provided.

GENERAL ACCOUNTING DIVISION

The General Accounting Division sets statewide accounting policy, maintains the state's general ledger and other official accounting records, which account for all state funds; exercises overall appropriation control; audits all disbursements; approves warrants for all money paid into or out of the treasury; countersigns and distributes all vendor checks. Furthermore, the Division promulgates general guidance on matters concerning internal control; prepares the state's comprehensive annual financial reports and certain other financial reports and manages the contract for the audit of the state's annual financial report and the audit of all federal grants to the state.

CENTRAL PAYROLL BUREAU

The Central Payroll Bureau pays biweekly salaries to all state employees of the legislative, judicial and executive branches as well as the University of Maryland System. Special payments for services of employees hired on a contractual basis are also paid through this bureau.

The Central Payroll Bureau is dedicated to providing services to state employees, agency payroll offices, and to other government entities through timely and accurate wage and other associated payments; through the provision of direct deposit services; and by the management of the deductions and payment distribution of over 165 unique payroll deductions.

TECHNICAL SERVICES

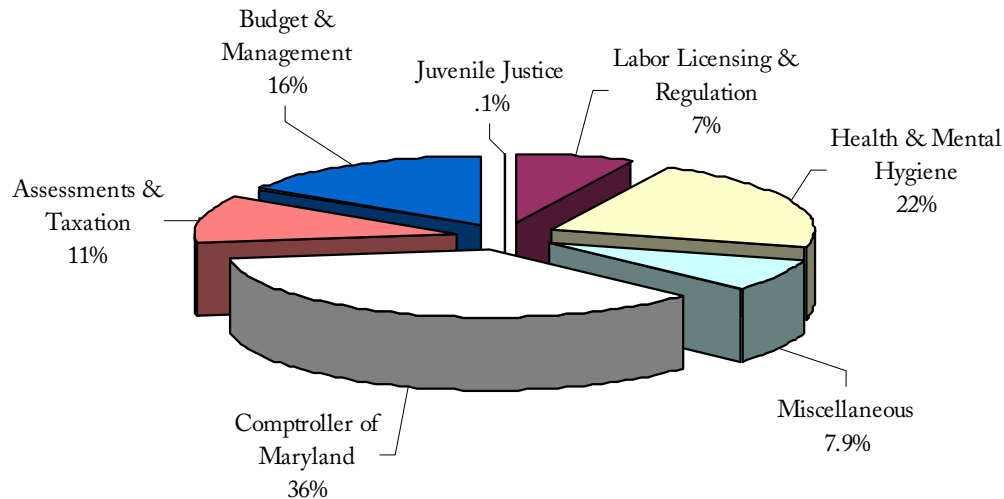
INFORMATION TECHNOLOGY DIVISION

This division provides overall management of the Comptroller's information technology efforts as well as providing support for the 24 Registers of Wills Offices.

The division also operates the Annapolis Data Center which provides mainframe computer processing for five primary State agencies and 19 other State agencies. Operational costs are fully reimbursed from using agencies.

"The Information Technology Division is optimizing the use of the internet by providing secure interactive applications and a redundant, robust infrastructure to ensure superior public service."

ANNAPOLIS DATA CENTER USER AGENCIES FISCAL YEAR 2001





REVENUES COLLECTED

BY THE

COMPTROLLER'S OFFICE

REVENUES COLLECTED BY THE COMPTROLLER'S OFFICE

STATE AND LOCAL REVENUES COLLECTED BY THE COMPTROLLER'S OFFICE BY SOURCE AND FUND

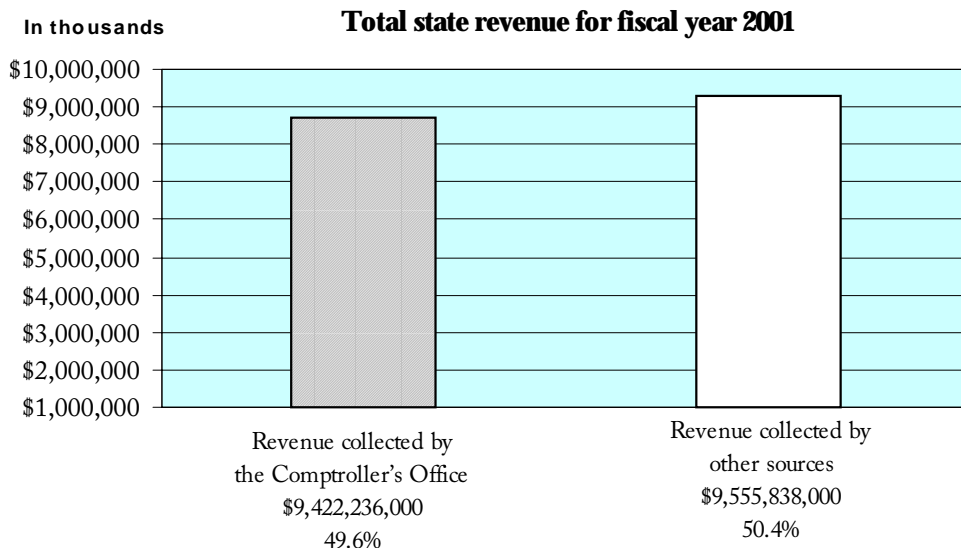
(Dollars in thousands)

The Comptroller's Office collects revenue on behalf of both the state and local governments. The \$9.4 billion in state receipts collected by the Comptroller's Office in fiscal year 2001 represents 49.6 percent of the \$19.0 billion in total state revenues received.

	FY 2001				FY 2000 Total	Increase/ (Decrease)	% Change
	General	State Special	Local	Total			
Personal Income Tax	\$ 5,133,726	\$ -	\$ 3,036,627	\$ 8,170,353	\$ 7,548,609	\$ 621,744	8.24
Corporation Income Tax	374,397	118,201	-	492,598	419,341	73,257	17.47
Sales and Use Tax	2,626,775	19,324	-	2,646,099	2,497,530	148,569	5.95
Motor Fuel Tax	11,984	674,991	-	686,975	646,480	40,495	6.26
Alcohol Taxes	24,521	-	-	24,521	24,399	122	0.50
Tobacco Taxes	205,636	-	-	205,636	210,012	(4,376)	(2.08)
Estate Tax	103,365	-	-	103,365	77,974	25,391	32.56
Savings and Loan Association Franchise Tax	1,597	-	-	1,597	1,578	19	1.18
Admissions and Amusement Tax	-	1,211	52,675	53,886	52,192	1,694	3.25
Energy Generation Surcharge	-	9,567	-	9,567	9,216	351	3.81
Emergency Telephone System Tax	-	31,325	-	31,325	25,647	5,678	22.14
Universal Service Program Fund	-	32,930	-	32,930	-	32,930	NA
Unclaimed Property	36,965	4,463	-	41,428	26,505	14,923	56.30
Telecommunications Access of Maryland	-	9,170	-	9,170	6,489	2,681	41.32
Tire Recycling Fee	-	2,089	-	2,089	5,358	(3,269)	(61.02)
Total	\$ 8,518,965	\$ 903,272	\$ 3,089,302	\$ 12,511,538	\$ 11,551,330	\$ 960,208	8.31

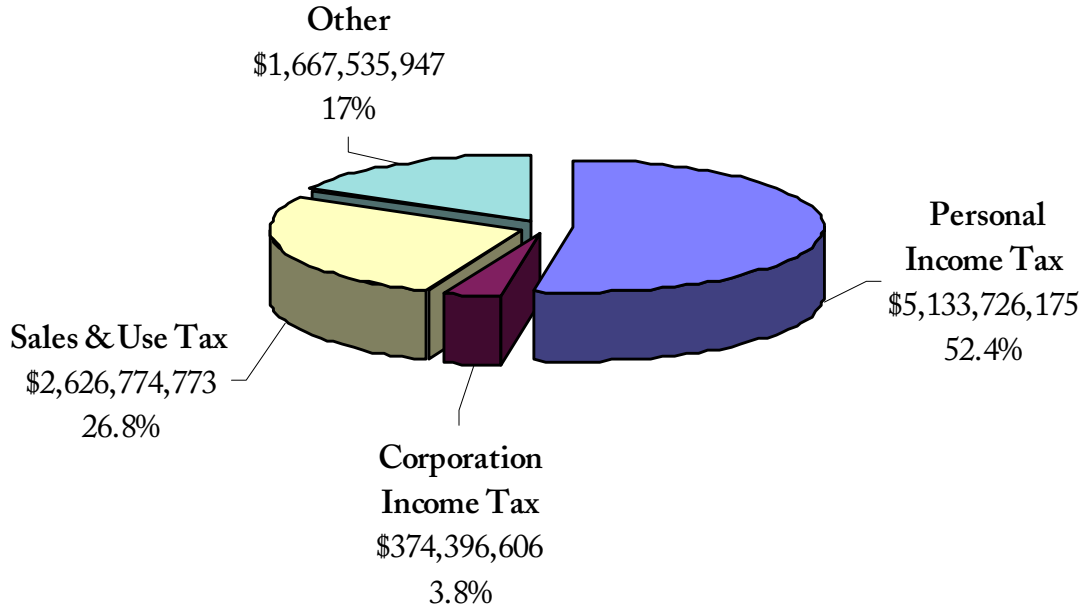
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Detail may not add due to rounding



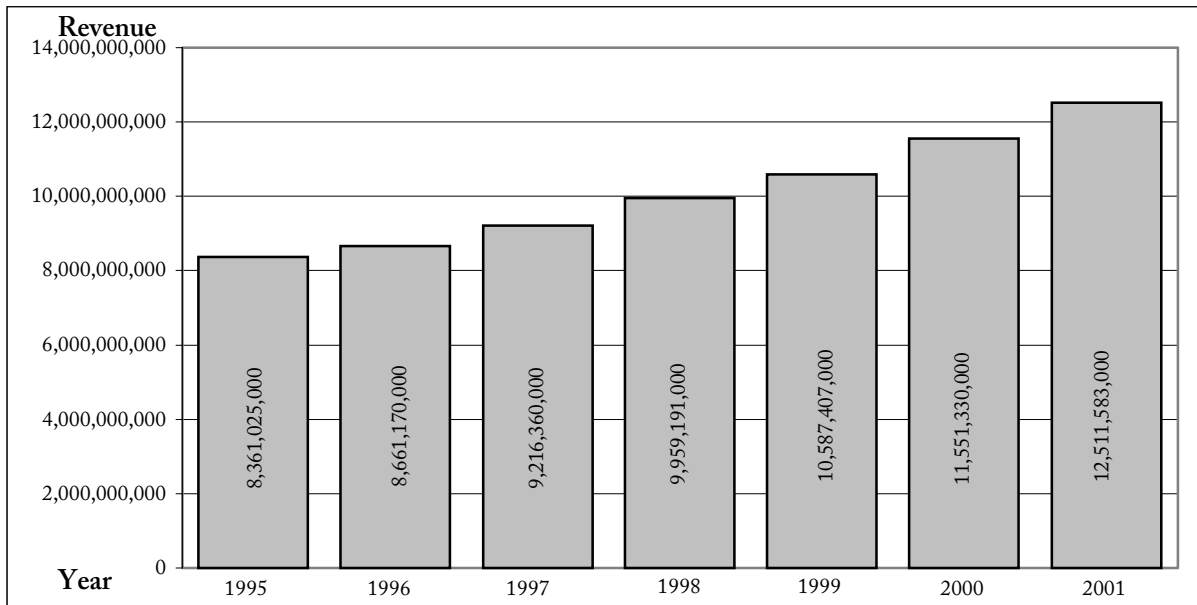
GENERAL FUND REVENUE COLLECTION

During fiscal year 2001, the Comptroller's Office collected 87 cents of every revenue dollar (exclusive of interfund transfers deposited into the state's general fund). The following chart shows the principal sources of general fund revenues.



STATE AND LOCAL REVENUE COLLECTED BY THE COMPTROLLER'S OFFICE

In fiscal year 1995, the Comptroller's Office collected \$8.3 billion in state and local revenues. In fiscal year 2001, these collections amounted to \$12.5 billion - a 57.3 percent increase. The following chart shows the annual amounts collected.



REVENUES ADMINISTERED

Revenue Source	Rate <i>(As of July 1, 2001)</i>	Description
State Personal Income Tax	2% 1st \$1,000; 3% 2nd \$1,000; 4% 3rd \$1,000; and 4.8% on \$3,001 and over	Annual tax imposed upon individuals and fiduciaries based on Maryland taxable income (federal taxable income with Maryland modifications).
Corporation Income Tax	7%	Annual tax on the net income of the corporation apportioned and allocated to Maryland.
County (Local) Income Tax	A minimum of 1% and a maximum of 3.10% of net taxable income	A tax imposed on resident individuals, certain nonresident individuals and fiduciaries by the 23 counties and Baltimore City. Each county sets its own rate as a percentage of net taxable income.
Sales and Use Tax	5% tax levied on bracketed rate structure	A tax imposed on the sale or use of tangible personal property and certain enumerated services.
Admissions and Amusement Tax	Maximum 10% rate	A tax imposed by counties, incorporated cities and towns on certain enumerated admissions and amusement charges.
Unclaimed Property	Actual value of property	Bank accounts, stock certificates and dividends, security deposits, payroll checks, insurance proceeds, etc., are presumed abandoned if without activity for a specified period. The property is turned over to the state by the holders.
Energy Generation Surcharge	.15 mill per kilowatt hour or \$1,000 per month, whichever is less	Environmental surcharge for kilowatt hour of electric energy generated in the state; monies paid into the Environmental Trust Fund.
Emergency Telephone Systems Tax	\$.10 per month paid by each subscriber; counties can charge up to an additional \$.50 per subscriber per month	Created to provide grants to the counties to finance installation of a 911 system on a statewide basis and to provide grants to finance enhancements to existing systems.
Electric Universal Service Charge	\$.40 per month for residential; \$.40 to \$4,500 for non-residential based on annual electric bill	Charge paid by customers to public utilities to provide electric service to low-income Maryland customers. The Comptroller collects these revenues from the utility companies and distributes them to the Department of Human Resources.
Estate Tax	Unused federal credit	Imposed upon the transfer of a Maryland estate. Calculated as the amount by which the federal state death tax credit exceeds the total of Maryland inheritance taxes and taxes imposed by other states on property included in the Maryland estate.
Telecommunications Access	\$.20 per month paid by each subscriber	A tax imposed on telephone subscribers in Maryland to provide telephone service to hearing and speech impaired citizens.
Tire Recycling Fee	\$.40 per new tire	A fee imposed on each new tire. The fee applies to the first sale of a tire in Maryland which is not a sale to a wholesaler.
Alcoholic Beverages Taxes	<i>Per Gallon:</i> Distilled Spirits \$1.50 Wine \$.40 Beer \$.09	Wholesale tax on wine and distilled spirits reported monthly based on sales to retailers. Nonresident supplier, or wholesaler who self-imports beer, remits beer tax prior to entry into state.

Revenue Source	Rate <i>(As of July 1, 2001)</i>	Description
Alcoholic Beverages Manufacturer's Licenses	Distillery \$2,000 Rectifying Plant \$600 Winery \$750 Limited Winery \$200 Brewery \$1,500 Pub-Brewery \$500 Micro-Brewery \$500	Annual license fee imposed to operate a distillery, rectifying plant, brewery or winery; pub-brewery and micro-brewery licenses are issued to holders of Class "B" retail licenses under certain conditions.
Alcoholic Beverages Wholesale Licenses	Beer, Wine, Liquor \$2,000 Wine & Liquor \$1,750 Beer & Wine \$1,500 Beer \$1,250 Wine \$1,250	Annual license fee authorizes holder to receive product from licensees and holders of nonresident dealer permits and to make sale and delivery of product to businesses and permit holders in Maryland and persons outside this state.
Alcoholic Beverages Licenses Airplane Railroad Water Vessel Statewide Caterer's	Beer, Wine, Liquor \$200 Beer, Wine, Liquor \$200 Beer, Wine, Liquor \$150 Beer, Wine, Liquor \$250-2,000	Annual license fee imposed to dispense alcoholic beverages aboard airplanes, in rail cars, and on water vessels used for the transportation for the hire of passengers. The Statewide Caterer's License (SCAT) permits the sale and storage of alcoholic beverage to entities which operate in more than one subdivision. The SCAT license may be general or limited.
Alcoholic Beverages Permits	Ranges from \$2 - \$500	A variety of permits are issued authorizing the sale, shipment, transport, storage and solicitation of alcoholic beverages.
Cigarette Tax	\$.66 per pack of 20 cigarettes. \$.033 per each cigarette in packages of more than 20	Pay tax by purchasing tax stamps which are affixed to all packages of cigarettes before sale at retail.
Tobacco Licenses	Manufacturer \$25 Wholesaler \$750 Sub-Wholesaler \$500 Vendor \$500 Storage Warehouse \$25	Annual license fee imposed upon various dealers and handlers of cigarettes.
Other Tobacco Products Tax	15% of the wholesale price of the tobacco products	Tax is paid by wholesaler who sells the other tobacco products to a retailer or consumer in the State. If tax is not paid by wholesaler, tax liability reverts to retailer or consumer.
Motor Fuel Tax	\$.235 per gallon \$.2425 per gallon \$.235 per gallon	Tax on all gasoline used as a motor fuel. Tax on special fuels (diesel/kerosene) other than clean-burning fuels used as a motor fuel. Tax on clean-burning fuels used as a motor fuel.
Aviation Fuel Tax	\$.07 per gallon	Tax on motor fuel used to power aircraft not operated for common carriage or by government entities.
Motor Carrier Tax	\$.2425 per gallon for special fuels (diesel/kerosene) other than clean-burning fuels. \$.235 per gallon for gasoline and clean-burning fuels	Tax on motor carriers who operate commercial motor vehicles on Maryland highways.
IFTA Motor Carrier	Decal fee eliminated effective January 1, 2001	Annual IFTA license and identification markers are required for all commercial motor vehicles operated by Maryland-based interstate motor carriers in Maryland and at least one other IFTA jurisdiction.
IFTA Fuel Trip Permit	\$42 per permit	Temporary 15-day permit fee in lieu of IFTA License.

PERSONAL INCOME TAX

During fiscal year 2001, the Comptroller's Office collected \$9.4 billion in state and local income tax payments and refunded \$1.2 billion to individual income taxpayers. The Comptroller's Office also collects and distributes the local income tax for Maryland subdivisions.

Table 1 reflects the gross collections and net revenues for the general fund. Table 2 displays the distribution of income tax revenue to Baltimore City, Maryland's 23 counties, and the incorporated cities, towns, and special taxing districts within those counties.

TABLE 1
PERSONAL INCOME TAX RECEIPTS
FISCAL YEAR 2001

	Gross Revenues	Less			Fair Campaign Fund	Net amount to the General Fund
		Refunds	Reserve for Subdivisions	Chesapeake Bay and Endangered Species Fund		
Personal income tax	\$8,613,442,354	\$1,187,475,608	\$3,010,012,245	\$963,858	\$122,712	\$4,414,867,931
Personal estimated tax payments not claimed on returns	\$97,812,518					\$97,812,518
Employer withholding tax payments not claimed on returns	\$581,998,594	\$8,059,882				\$573,938,712
Fiduciary income tax	\$90,239,223	\$10,759,315	\$26,614,268	\$717	\$277	\$52,864,646
Fiduciary estimated tax payments not claimed on returns	(\$7,508,584)					(\$7,508,584)
Unidentified tax payments	\$1,871,337	\$120,385				\$1,750,952
Total	\$9,377,855,442	\$1,206,415,190	\$3,036,626,513	\$964,575	\$122,989	\$5,133,726,175

TABLE 2
DISTRIBUTION OF LOCAL INCOME TAX RECEIPTS
FISCAL YEAR 2001

(Dollars in Thousands)

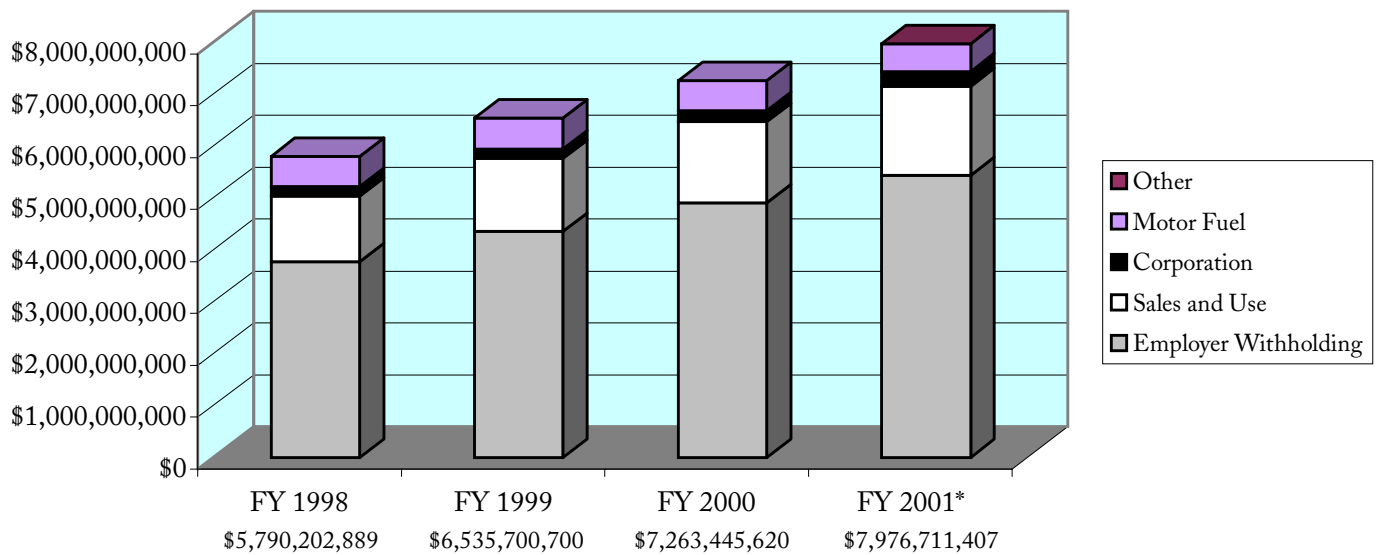
County	Distribution to Cities & Towns	Distributions to Counties	Total Distributions
Allegany	\$2,354	\$19,246	\$21,600
Anne Arundel	3,588	253,840	257,428
Baltimore	-	444,032	444,032
Calvert	347	36,667	37,014
Caroline	499	8,372	8,871
Carroll	2,938	73,923	76,861
Cecil	1,469	30,313	31,782
Charles	874	54,484	55,358
Dorchester	561	8,470	9,031
Frederick	5,675	96,985	102,660
Garrett	340	7,078	7,418
Harford	2,304	104,955	107,259
Howard	-	174,601	174,601
Kent	450	7,061	7,511
Montgomery	21,001	812,352	833,353
Prince George's	14,293	314,731	329,024
Queen Anne's	331	21,500	21,831
St. Mary's	209	37,914	38,123
Somerset	216	4,836	5,052
Talbot	1,710	15,780	17,490
Washington	2,422	43,457	45,879
Wicomico	1,824	30,113	31,937
Worcester	1,280	8,496	9,776
Baltimore City	-	170,545	170,545
Total	\$64,685	\$2,779,751	\$2,844,436

CORPORATION INCOME TAX

During fiscal year 2001, the Revenue Administration Division collected \$492.6 million in corporation income tax revenues. The revenues from Maryland's corporation income tax are allocated between the general fund and various transportation programs on the basis of a complex formula. The following table lists the revenues that were distributed to each of the various funds during fiscal year 2001.

Allocation of Corporation Income Tax Receipts (Dollars in Thousands)			Revenues from the gasoline and motor vehicle revenue account are distributed among the Department of Transportation and local governments as specified in Sections 8-402 and 8-403 of the Transportation Article.
General Fund		\$374,397	
Special Funds:		\$118,201	
Transportation Trust Fund	\$52,778		
Gasoline and Motor Vehicle Revenue Account	\$65,423		
Total		\$492,598	

TAXES PAID BY ELECTRONIC FUNDS TRANSFER



*64% of tax collected by the Comptroller's Office

Note: This report represents ACH payments received and processed during the period July through June each fiscal year. It does not intend to represent reported fiscal year receipts for each tax type.

SALES AND USE TAX

During fiscal year 2001, the Comptroller's Office collected \$2.6 billion in net sales and use tax receipts. Tax collections totalled \$2.67 billion, and refunds totalled \$23.0 million.

The taxable food and beverage group produced the largest amount of revenue (\$519.2 million), followed by the general merchandise group (\$483.1 million). The building and industrial category produced the third largest amount (\$348.7 million).

Among the state's geographic regions, Baltimore County generated the most revenue (\$406.5 million), followed by Montgomery County (\$368.9 million), Prince George's County (\$310.1 million), Baltimore City (\$239.9 million), and Anne Arundel County (\$230.1 million).

Table 3 represents a two year comparison of sales and use tax revenue by county. Table 4 presents sales and use tax collections by county and principal type of business for fiscal year 2001.

TABLE 3
SALES AND USE TAX RECEIPTS BY COUNTY

(Dollars in Thousands)

	F.Y. 2001	F.Y. 2000	% Change	FY 2001 Total
Allegany	\$ 33,379	\$ 31,579	5.70	1.25
Anne Arundel	230,107	217,271	5.91	8.62
Baltimore	406,451	388,371	4.66	15.23
Calvert	19,857	18,437	7.70	0.74
Caroline	4,404	4,231	4.08	0.17
Carroll	53,539	48,280	10.89	2.01
Cecil	22,812	21,836	4.47	0.85
Charles	64,764	59,447	8.94	2.43
Dorchester	9,011	8,910	1.13	0.34
Frederick	90,330	81,959	10.21	3.38
Garrett	11,061	9,685	14.21	0.41
Harford	77,762	74,570	4.28	2.91
Howard	116,407	109,084	6.71	4.36
Kent	7,137	6,414	11.28	0.27
Montgomery	368,891	343,580	7.37	13.82
Prince George's	310,112	285,159	8.75	11.62
Queen Anne's	14,418	13,885	3.84	0.54
St. Mary's	29,822	27,931	6.77	1.12
Somerset	2,604	2,690	(3.19)	0.10
Talbot	24,951	23,904	4.38	0.93
Washington	62,045	58,248	6.52	2.32
Wicomico	54,190	48,988	10.62	2.03
Worcester	48,951	46,554	5.15	1.83
Baltimore City	239,943	238,121	0.77	8.99
District of Columbia	26,741	26,290	1.72	1.00
Other/Out-of-State Vendors	339,370	325,560	4.24	12.71
Total Gross Receipts	\$ 2,669,059	\$ 2,520,984	5.87	100.00
Less: Refunds	(22,960)	(23,454)	(2.11)	
Total Net Receipts	2,646,099	2,497,530	5.95	
Less: Distribution to TTF	(19,324)	(18,991)	1.75	
Amount to General Fund	\$ 2,626,775	\$ 2,478,539	5.98	

Notes: Detail may not add to total due to rounding.

County-specific sales tax data for FY98 may not be comparable to prior years due to changes in the allocation methodology.

TABLE 4
SALES AND USE TAX GROSS RECEIPTS BY COUNTY AND PRINCIPAL TYPE OF
BUSINESS FOR FISCAL YEAR 2001

(Dollars in Thousands)

County	Food & Beverage	Apparel	General Merchandise	Automotive	Furniture & Appliances
Allegany	\$ 7,782	\$ 1,830	\$ 8,983	\$ 1,884	\$ 2,140
Anne Arundel	57,890	13,656	45,362	23,920	21,042
Baltimore	79,511	24,001	84,150	28,459	47,073
Calvert	5,341	389	4,448	1,537	880
Caroline	1,572	79	275	579	200
Carroll	12,278	849	14,885	4,214	4,145
Cecil	8,096	1,262	5,294	2,412	624
Charles	12,150	4,025	16,440	5,067	4,792
Dorchester	2,256	93	3,074	552	349
Frederick	18,565	2,677	17,563	6,219	7,573
Garrett	2,818	56	2,889	1,070	421
Harford	17,318	2,349	20,489	10,315	5,421
Howard	24,474	5,785	22,148	8,111	16,131
Kent	1,928	123	949	698	229
Montgomery	83,360	27,198	65,990	29,081	50,944
Prince George's	64,979	17,726	65,875	28,181	32,702
Queen Anne's	4,031	1,833	2,331	1,161	881
St. Mary's	7,081	393	8,570	4,430	1,931
Somerset	1,201	0	302	304	127
Talbot	5,206	564	5,195	1,943	1,507
Washington	13,256	4,121	14,524	4,578	6,043
Wicomico	8,688	2,125	14,834	3,856	5,120
Worcester	18,449	2,129	7,848	1,670	1,679
Baltimore City	53,853	12,214	17,289	17,028	18,490
District of Columbia	293	68	3,585	51	1,775
Other-Out-Of-State Vendors	6,806	6,385	29,845	6,424	110,280
Total	\$ 519,182	\$ 131,930	\$ 483,137	\$ 193,744	\$ 342,499

Notes: Detail may not add to total due to rounding.

TABLE 4
SALES AND USE TAX GROSS RECEIPTS BY COUNTY AND PRINCIPAL TYPE OF
BUSINESS FOR FISCAL YEAR 2001

(Dollars in Thousands)

County	Building & Industrial Supplies	Utilities & Transportation	Hardware, Machinery & Equipment	Miscellaneous	Assessment Collections	Total Collections
Allegany	\$ 4,906	\$ 2,724	\$ 826	\$ 2,197	\$ 107	\$ 33,379
Anne Arundel	23,255	8,175	7,082	28,666	1,059	230,107
Baltimore	46,673	48,527	7,616	38,660	1,781	406,451
Calvert	2,423	1,554	1,129	1,982	174	19,857
Caroline	545	352	189	607	6	4,404
Carroll	8,193	2,403	2,069	4,352	151	53,539
Cecil	2,764	78	373	1,863	46	22,812
Charles	11,535	3,589	1,255	5,710	201	64,764
Dorchester	758	877	402	623	27	9,011
Frederick	19,615	6,703	2,662	7,935	818	90,330
Garrett	1,422	478	321	1,567	19	11,061
Harford	10,543	2,000	1,891	7,087	349	77,762
Howard	13,666	4,387	3,767	17,511	427	116,407
Kent	1,247	658	357	938	10	7,137
Montgomery	33,275	22,734	7,134	46,410	2,765	368,891
Prince George's	45,921	15,197	7,387	29,431	2,713	310,112
Queen Anne's	1,228	881	436	1,581	55	14,418
St. Mary's	3,341	1,604	628	1,800	44	29,822
Somerset	108	0	63	479	20	2,604
Talbot	4,209	2,790	855	2,607	75	24,951
Washington	8,444	2,294	1,333	7,044	408	62,045
Wicomico	6,303	6,226	2,036	4,677	325	54,190
Worcester	2,725	1,374	530	12,214	333	48,951
Baltimore City	28,318	46,536	6,571	37,524	2,120	239,943
District of Columbia	4,157	10,656	557	5,581	18	26,741
Other-Out-Of-State Vendors	63,128	35,904	15,948	61,167	3,483	339,370
Total	\$ 348,702	\$ 228,701	\$ 73,417	\$ 330,213	\$ 17,534	\$ 2,669,059

ADMISSIONS AND AMUSEMENT TAX

The Comptroller's Office is responsible for administering, collecting, and distributing the admissions and amusement tax revenues to the counties and incorporated cities and towns in Maryland. The table below lists the net receipts and amounts distributed to counties (including municipalities within the counties) for fiscal year 2001.

TABLE 5
ADMISSIONS AND AMUSEMENT TAX RECEIPTS AND DISTRIBUTIONS
(Dollars in Thousands)

County	Net Receipts	Administrative Expense	Total Distributed
Allegany	\$ 312	\$ 7	\$ 305
Anne Arundel	5,437	127	5,310
Baltimore	7,228	162	7,066
Calvert	77	2	75
Caroline	5	*	5
Carroll	853	18	835
Cecil	271	6	265
Charles	748	17	731
Dorchester	46	*	46
Frederick	1,045	24	1,021
Garrett	400	9	391
Harford	805	18	787
Howard	1,932	41	1,891
Kent	96	2	94
Montgomery	4,498	99	4,399
Prince George's	12,170	275	11,895
Queen Anne's	313	7	306
St. Mary's	85	2	83
Somerset	33	1	32
Talbot	109	2	107
Washington	526	12	514
Wicomico	408	10	398
Worcester	1,725	34	1,691
Baltimore City	7,527	174	7,353
Md. Stadium Authority	7,237	162	7,075
Total	\$ 53,886	\$ 1,211	\$ 52,675

* Denotes less than \$500

Detail may not add to total due to rounding.

UNCLAIMED PROPERTY RECEIPTS

The Comptroller's Office administers the Uniform Disposition of Unclaimed Property Act. It is responsible for the care, custody, and control of all tangible property presumed abandoned or unclaimed.

The value of the property may be claimed by its rightful owner at any time subsequent to this distribution. The table below presents an analysis of collections and distributions of unclaimed property receipts during fiscal year 2001.

TABLE 6
UNCLAIMED PROPERTY RECEIPTS AND DISTRIBUTIONS
(Dollars in Thousands)

Sources of Net Revenues from Miscellaneous Unclaimed Property:

Life Insurance	\$	1,808
Other Insurance		5,422
Public Utilities		99
Corporations		20,017
Fiduciaries, Trustees and Other		6,261
Government Agencies		2,653
Banks and Financial Organizations		4,753
Other		415
Total Net Revenues		\$ 41,428

Allocation of Net Revenues:

Administrative Expenses	\$	2,028
Distributed to Maryland Legal Services Corporation		500
Accrual for Claim Liability		1,935
Transferred to General Fund		36,965
Total Net Revenues		\$ 41,428

ALCOHOL AND TOBACCO TAXES

During fiscal year 2001, the Comptroller's Office collected \$235.3 million in alcohol and tobacco tax revenues for the state General Fund.

Table 7 presents a two-year comparison of alcohol and tobacco tax revenue.

TABLE 7
COMPARISON OF ALCOHOL AND TOBACCO REVENUE
(Dollars in Thousands)

	FY 2001	FY 2000	% Change
Distilled Spirits Tax	\$ 11,435	\$ 11,465	(0.26)
Wine Tax	3,946	4,116	(4.13)
Beer Tax	9,140	8,818	3.65
Tobacco Tax	205,636	210,012 *	(2.08)
Other Receipts	866	877	(1.25)
Total Net Receipts	<u>\$ 231,023</u>	<u>\$ 235,288</u>	(1.81)

() denotes decrease

* Includes floor tax collected due to increase in cigarette tax from \$.33 to \$.66 per pack effective July 1, 1999.

MOTOR FUEL TAXES

During fiscal year 2001, the Comptroller's Office collected \$687.0 million in motor fuel tax revenues. Table 8 presents a two-year comparison of motor fuel tax receipts.

Table 8
Motor Fuel Tax Receipts
(Dollars in Thousands)

	FY 2001	FY 2000	% Change
Dealer Receipts	\$587,097	\$543,043	8.11
Special Fuels Receipts	107,287	104,135	3.03
Sellers of Jet Fuel & Aviation	1,493	1,199	24.52
Motor Carrier Temporary Permits	63	97	(35.05)
Miscellaneous Revenues	304	176	72.73
Refunds	(18,622)	(11,222)	-
	<hr/>	<hr/>	
Net Revenues Subtotal	\$677,622	\$637,428	6.31
IFTA Collections	14,417	14,797	(2.57)
IFTA Refunds	(5,064)	(5,745)	-
	<hr/>	<hr/>	
Net Revenues	\$ 686,975	\$ 646,480	6.26

() denotes decrease

Net motor fuel tax revenues are distributed among the general fund and selected special funds on the basis of a statutory formula. The following table presents the revenues that were distributed to each of the various funds during fiscal year 2001.

Table 9
Distribution of Motor Fuel Tax Revenue
(Dollars in Thousands)

Administrative Expenses		\$ 6,642
Waterways Improvement Fund		1,563
Fisheries Research and Development Fund		1,563
General Fund for Chesapeake Bay Related Programs		11,984
Gasoline and Motor Vehicle Revenue Account of the Transportation Trust Fund		663,810
Counties, Baltimore City, and Municipalities (30%)	\$ 199,143	
Department of Transportation (70%)	464,667	
Transportation Trust Fund (Aviation)		1,412
Total		<hr/> \$ 686,974

Detail may not add to total due to rounding

GROSS MOTOR FUEL GALLONAGE REVENUE STATEMENT

TABLE 10
GROSS MOTOR FUEL GALLONAGE & REVENUE STATEMENT
FOR FISCAL YEAR ENDING JUNE 2001
(Dollars in Thousands)

	Actual Gallons	
Gross Gallons Reported	2,940,595,119	
Less Adjustments:		
Temperature & stock adjustments	3,478,429	
Federal exempt purchases	2,379,259	
Cost of collection allowance	11,329,758	
Less total adjustments	17,187,446	
Total taxable motor fuel gallons:	2,923,407,673	
	Actual Gallons	Revenue
Motor vehicle fuel dealers	2,476,684,267	\$587,096,742 **
Special fuel	446,723,406	107,287,669 **
Gasohol	-	-
Total taxable gallons sold:	2,923,407,673	\$694,384,411
Sellers of jet fuel and aviation	21,324,586	\$1,492,721
Motor carrier collections:		
Motor carrier permits	\$63,000	
Motor carrier registration fees *	-	
Motor carrier road tax *	-	
IFTA Taxes- MD based carriers	2,071,209	
IFTA Taxes- from other jurisdictions	12,146,103	
IFTA Tax assessments	186,079	
IFTA registration fees	13,265	
Total motor carrier collections		14,479,656
Penalties and interest		304,092
Dishonored check fee		-
Canadian exchange		-
Total gross revenue		\$ 710,660,880

* Replaced by IFTA

**Modified accrual basis of accounting

OTHER REVENUES COLLECTED

ENERGY GENERATION SURCHARGE

The Comptroller's Office also collects and distributes to the Environmental Trust Fund revenue collected from the energy generation surcharge. This revenue is used to fund the Department of Natural Resources' Power Plant and Environmental Review Division and the Chesapeake Bay Research and Monitoring Division. During fiscal year 2001, \$9.6 million was collected from this revenue source.

EMERGENCY TELEPHONE SYSTEM TAX

The Comptroller's Office collects the emergency telephone system tax. This revenue is used to fund local emergency 911 telephone systems. During fiscal year 2001, \$31.3 million was collected from this revenue source.

TELECOMMUNICATIONS ACCESS OF MARYLAND

The Comptroller's Office collects the telecommunications access of Maryland tax. This revenue is used to provide telephone service to the hearing and speech impaired citizens of Maryland. During fiscal year 2001, \$9.1 million was collected from this revenue source.

TIRE RECYCLING FEE

The Comptroller's Office is responsible for collecting the tire recycling fee. The proceeds go to a special fund administered by the Department of the Environment for scrap tire removal and recycling. During fiscal year 2001, \$2.1 million was collected from this revenue source. The decline from fiscal year 2000 collections represents the reduction from \$1 to 40 cents per tire effective July 1, 2000.

ESTATE TAX

The Comptroller's Office collects the estate tax from the executors and administrators of Maryland-situs estates. During fiscal year 2001, \$103.4 million was collected from this source and deposited into the general fund.

SAVINGS AND LOAN ASSOCIATION FRANCHISE TAX

The Comptroller's Office also collects the franchise tax on shares of savings and loan associations. This annual tax is levied at the rate of 0.013% of the total withdrawal value of the deposits that a savings and loan association holds in Maryland. During fiscal year 2001, \$1.6 million was collected from this tax for deposit into the general fund. This tax was repealed for the tax years beginning after December 31, 2000. The repeal will significantly reduce revenues that will be collected from this tax in fiscal year 2002.

ELECTRIC UNIVERSAL SERVICE CHARGE

The Comptroller's Office collects revenue from public utilities that are deposited into the Universal Service Program Fund. Public utilities collect the electric universal service charges from their customers. The program was established under Chapter 4, Acts of 1999 (House Bill 703) to assist low income Maryland electric customers with their bills. During fiscal year 2001, \$33.0 million was collected and transferred to the Department of Human Resources which administers the program.

LEGISLATION ENACTED IN 2001

INCOME TAX

SB166 (Chapter 581). The percentage of the federal earned income tax credit used to calculate Maryland's refundable earned income credit will gradually increase from 15% to 20% by tax year 2005. *Effective July 1, 2001 for tax years 2001 and later.*

SB 224 (Chapter 584). This law creates a new personal income tax subtraction modification for the amount of a death benefit paid from a pension system to a survivor of a police officer or fire fighter who is killed in the line of duty. *Effective July 1, 2001, for tax years 2001 and later.*

SB232 (Chapter 364). This law requires a new addition modification for the amount claimed against the corporate income tax for research and development tax credits. This addition was already required on personal income tax returns. *Effective July 1, 2001, for tax years 2000 and later.*

SB456 (Chapter 152). This bill modifies the existing maximum credit amounts so that if the total amount of the credits requested under the 3% credit do not equal or exceed the \$3,000,000 maximum, the amount by which the maximum exceeds the requested credit amounts will increase the maximum amount available for the 10% credit. Likewise, to the extent that the maximum amount allowed under the 10% credit exceeds the requested credit amounts, the excess will be added to the maximum amount allowed for the 3% credit. *Effective July 1, 2001, for tax years 2000 and later.*

SB523 and HB1109 (Chapters 160 and 161). This law requires that, except for a structure located on the Hippodrome Site, a structure for which a credit is claimed cannot be owned by any government. The credit is allowed to a non-taxable, non-profit entity (501(c)(3)) and is refundable for a structure located in

Maryland. *Effective July 1, 2001, for rehabilitations certified on or after that date, and for tax years 2001 and later.*

SB586 (Chapter 608). The Department of Business and Economic Development may designate "Arts and Entertainments Districts". Qualified artists who live in these districts can take a new subtraction modification for income earned by publishing, producing, or selling their artistic works within these districts. *Effective July 1, 2001.*

SB588 (Chapter 165). This bill allows a community college board of trustees to finance or refinance bonds, leases, and purchase agreements through the Maryland Health and Higher Educational Facilities Authority (MHHEFA). It provides that the principal and interest paid on a loan financed through MHHEFA is exempt from taxation by the State and by a county or municipality. *Effective October 1, 2001.*

SB613 (Chapter 611). The termination date for the Work-based Learning Programs Credit is extended by three years to June 30, 2004. Unused credits may be carried forward to later tax years. *Effective June 1, 2001.*

HB11 (Chapter 633). The apportionment factor for manufacturing corporations is changed to a single-factor formula of sales only. Previously, a three-factor formula of property, payroll, and double-weighted sales was required. *Effective July 1, 2001 for tax years 2001 and later.*

SB745 (Chapter 620). A new credit is created for a portion of the costs to construct or rehabilitate buildings using specified materials and equipment that may reduce the harmful effects from the building and its occupants on the environment. *Effective July 1, 2001, for tax years 2003 and later.*

SB850 and HB1095 (Chapters 436 and 437).

This law adds qualifying members of an auxiliary organization of a fire, rescue, or emergency medical services organization for purposes of the subtraction modification (up to \$3,500) allowed to qualifying volunteer members of these service organizations. *Effective July 1, 2001, for tax years 2001 and later.*

HB46 (Chapter 442). The subtraction modification of up to \$3,500 for qualifying members of a volunteer police, fire, rescue, and emergency services organizations is named the Honorable Louis L. Goldstein Volunteer Police, Fire, Rescue, and Emergency Services Personnel Subtraction Modification Program. *Effective July 1, 2001.*

HB280 (Chapter 459). This law clarifies that the credit allowed to individuals for premiums paid for long-term care insurance may not exceed the Maryland tax after credits (other than withholding and estimated taxes) and that any excess may not be refunded. *Effective July 1, 2001 and applicable to tax years 2000 and later.*

HB681 (Chapter 676). A new credit against the personal State income tax is created for easements that are donated, or sold, to the Maryland Environmental Trust or the Maryland Agricultural Land Preservation Foundation. *Effective July 1, 2001, for tax years 2001 and later.*

HB979 (Chapter 515). This bill increases from \$40,000 to \$41,000 (\$20,000 to \$20,500 for married individuals filing separate returns), the income level above which a phase-out is required for the State child and dependent care income tax credit. This is a corrective measure to ensure that a taxpayer will be entitled to a partial credit until their federal adjusted gross income reaches \$50,000 (\$25,000 for a married individual filing a separate return). *Effective July 1, 2001, for tax years 2001 and later.*

HB1155 (Chapter 305). The amounts allowed as a credit for employees located in a focus area is increased by 150%. For all others, the credit amounts are doubled. In addition, all employees must now be paid at least 150% of the federal minimum wage and work at least 35 hours each week for at least 6 months before or during the taxable year in which the credit is claimed. *Effective July 1, 2001, for tax years 2001 and later.*

ADMISSIONS AND AMUSEMENT TAX

SB586 (Chapter 608). The Department of Business and Economic Development may designate "Arts and Entertainments Districts." Counties and municipalities may exempt the amounts charged by an enterprise or qualifying artist in these districts from the Admissions and Amusement Tax. *Effective July 1, 2001.*

DEATH TAXES

SB173 (Chapter 582) A parent who purposely did not pay child support for, or abandoned, a child will no longer be able to inherit from the estate of that child. In effect for probate proceedings that begin on or after October 1, 2001.

HB 736 and SB 687 (Chapter 617; Chapter 616). Prohibits motor fuel marketers from selling motor fuel below cost, except when the sale is: (1) made in good faith to meet competition; (2) made as part of a final liquidation or closing of the business of the retail service station dealer; (3) made as part of a bona fide charitable promotion lasting no longer than 2 days; or (4) made under the direction or order of a court or government entity.

This law is designed to prohibit certain marketers from selling below cost and forcing competing neighborhood service station dealers out of business. In some parts of the country where there is no below-cost selling law, many independent service stations have been forced to close, unable to compete with large discount retailers that sell motor fuel as a loss leader. Then after the competition is gone, prices go up.

As a result, the neighborhood loses a service station that provides traditional vehicle maintenance and repair services, in addition to losing another place to buy motor fuel. This law helps to maintain traditional service stations and preserves competition among motor fuel retailers. *Effective October 1, 2001.*

HB 1186 (Chapter 308). Requires that signs that advertise gasoline prices must describe the three grades (regular, mid-grade or plus, and premium) of gasoline the same as they are required to be described on dispensing pumps.

For example, a sign advertising 87 – 88 octane gasoline must call the gasoline “Regular.” Signs advertising 89 – 90 octane gasoline must call the gasoline “Mid-grade or Plus”; and if the octane rating is 91 and above, the gasoline is called “Premium.” If an 89 octane gasoline were allowed to be marketed as premium, then consumers could be misled into thinking they are buying a higher grade of gasoline than they are actually getting. For some luxury cars, the vehicle manufacturers recommend premium gasoline (at least 91 octane).

If an uninformed consumer decided to fill up with a so-called “premium” gasoline that was less than 91 octane, the drivability of the car could be adversely affected. *Effective October 1, 2001.*

TAXPAYER ASSISTANCE INFORMATION

Admissions and Amusement Tax

Contact: Admissions and Amusement Tax
Revenue Administration Division
301 West Preston Street
Baltimore, Maryland 21201-2383

Or Call: In the Baltimore area 410-767-1300
Toll-free in Maryland 1-800-492-1751
FAX 410-767-1571
e-mail - taxhelp@comp.state.md.us

Alcohol and Tobacco Tax

Contact: Alcohol and Tobacco Tax Division
Room 310
P.O. Box 2999
Louis L. Goldstein Treasury Building
Annapolis, Maryland 21404-2999

Or Call: Central Maryland 410-260-7314
Toll-free in Maryland 1-888-784-0145
FAX 410-974-3201
e-mail - att@comp.state.md.us
Web site - <http://compnet.state.md.us/attd>

Death Taxes

Contact: Office of the Comptroller
Revenue Administration Division
Estate Tax
P.O. Box 828
Annapolis, Maryland 21404-0828

Or Call: Central Maryland 410-260-7850
Toll-free in Maryland 1-800-MD-TAXES
FAX 410-974-3456
e-mail - taxhelp@comp.state.md.us

Income Tax

Contact: Revenue Administration Division
Revenue Administration Center
Annapolis, Maryland 21411-0001

Or Call: Central Maryland 410-260-7980
Toll-free from elsewhere 1-800-MD-TAXES
Tax Forms 410-260-7951
FAX 410-974-5808
e-mail - taxhelp@comp.state.md.us

Motor Fuel Tax

Contact: Motor Fuel Tax Division
Room 317
P.O. Box 1751
Louis L. Goldstein Treasury Building
Annapolis, Maryland 21404-1751

Or Call: Central Maryland 410-260-7131
Toll-free in Maryland (Licensing) 1-888-784-0142
(IFTA Inquiries) 1-888-784-0141
FAX 410-974-3129
e-mail - mft@comp.state.md.us

New Business Information

Contact: Taxpayer Registration Assistance Center
Room 206
301 West Preston Street
Baltimore, Maryland 21201-2383

Or Call: In the Baltimore area 410-767-1313
Toll-free in Maryland 1-800-MD-TAXES
FAX 410-767-1571
e-mail - taxhelp@comp.state.md.us

Sales and Use Tax

Contact: Revenue Administration Division
Taxpayer Service Section
301 West Preston Street
Baltimore, Maryland 21201-2383

Or Call: In the Baltimore area 410-767-1300
Toll-free in Maryland 1-800-492-1751
FAX 410-767-1571
e-mail - sut@comp.state.md.us

Tire Recycling Fee

Contact: Revenue Administration Division
Revenue Administration Center
Annapolis, Maryland 21411-0001

Or Call: Central Maryland 410-260-7980
Toll-free in Maryland 1-800-492-1751
FAX 410-974-5808
e-mail - taxhelp@comp.state.md.us

Unclaimed Property

Contact: Unclaimed Property Section
Compliance Division
301 West Preston Street
Baltimore, Maryland 21201-2385

Or Call: In the Baltimore area 410-767-1700
Toll-free from elsewhere 1-800-782-7383
FAX 410-333-7150
e-mail - unclaim@comp.state.md.us

Utility Surcharges (Energy Generation Surcharge, Emergency Telephone System Tax, Telecommunications Access of Maryland and Electric Universal Service Charge)

Contact: Revenue Administration Section
Revenue Administration Division
P.O. Box 207
Annapolis, Maryland 21404-0207

Or Call: In the Baltimore area 410-260-7782
Toll-free from elsewhere 1-800-492-1751
FAX 410-974-2803
e-mail - taxhelp@comp.state.md.us

FOR TAX INFORMATION, VISIT THE COMPTROLLER'S WEBSITE AT:

www.marylandtaxes.com



WILLIAM DONALD SCHAEFER
Comptroller of Maryland