



COMPTROLLER
of MARYLAND
Serving the People

Consolidated Revenue Report

Fiscal Year 2011

PETER FRANCHOT
Comptroller of Maryland

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TO THE PEOPLE OF MARYLAND

It has truly been an honor to serve as the state's 33rd Comptroller. Our office has a long tradition of providing quality service to taxpayers. In doing this job, I bring my own set of progressive values which have guided me during my time in public service – values which I hope will help bring an even higher level of performance to this great agency.

After all, the Comptroller's Office does more than just collect taxes – we attend to issues that affect the long-term fiscal health of our state.

As the chief fiscal superintendent of Maryland, I believe it is important to:

- Reward law-abiding taxpayers who pay their fair share by making the process easier and more user-friendly;
- Vigorously enforce tax laws to create a level playing field for individuals and businesses;

- Ensure that consumers get a fair shake when they fill up at the pump and keep untaxed contraband cigarettes and alcohol off our streets and out of our communities;
- Expand opportunity for working families through tools such as the Earned Income Tax Credit;
- Ensure that taxpayer money is being spent carefully by scrutinizing every contract that comes before the Board of Public Works; and
- Strengthen our quality of life by promoting tax-saving and environmental-friendly green technologies as well as developing sustainable economic growth through the life sciences and bio-technology industries.

Though our state and national economies face many uncertainties in the near future, our office is committed to providing timely data and thoughtful analysis needed as we work together in Annapolis to get our fiscal house back in order and preserve the quality of life that we as Marylanders have come to enjoy.

You can see more about the wide array of services and information the Comptroller's Office provides online at www.marylandtaxes.com.

Thank you for your contribution to our great state.

A handwritten signature in black ink that reads "Peter Franchot". The signature is fluid and cursive, with a large, stylized initial "P" and "F".

Peter Franchot
Comptroller of Maryland



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

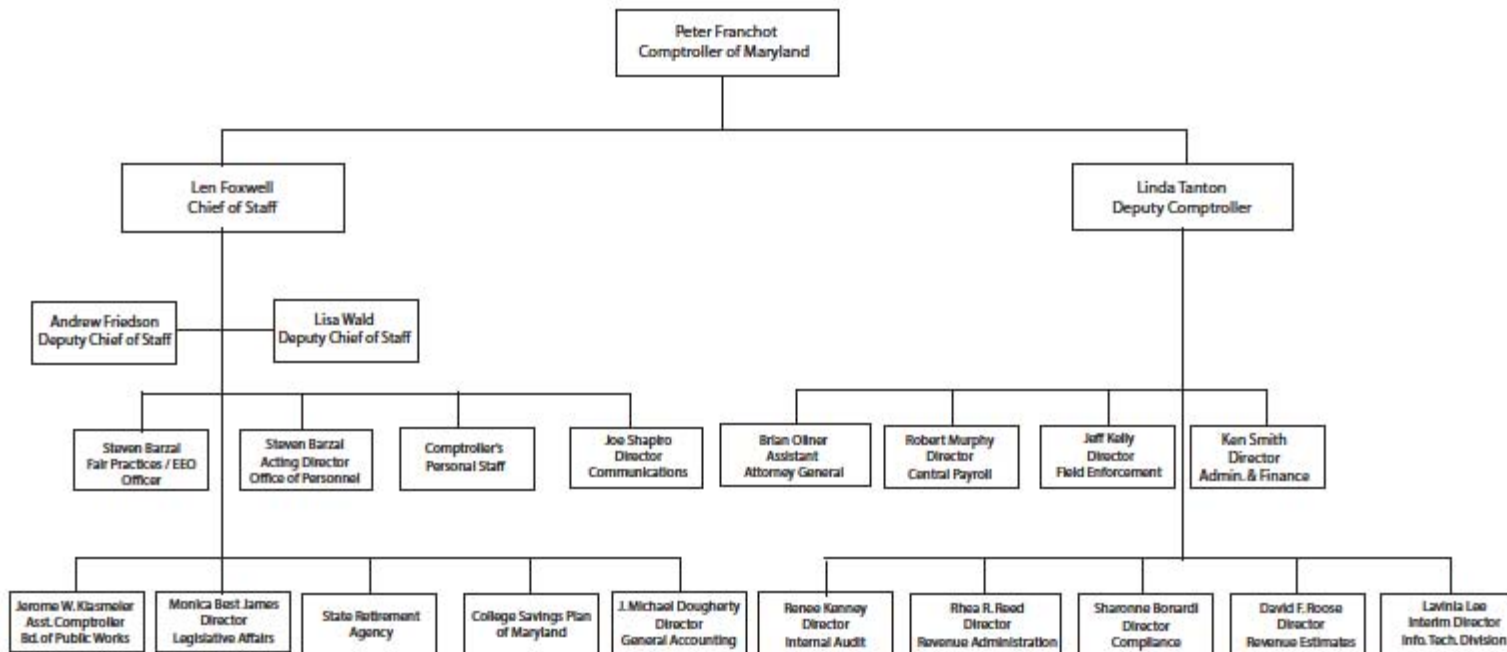
A BRIEF HISTORY OF THE COMPTROLLER OF MARYLAND

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,...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.



Office of the Comptroller



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 Comptroller 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 Register of Wills is also provided by the Office of 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 processes, 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, corporate, fiduciary, employer withholding, estate, admissions and amusement, sales and use, and motor fuel tax returns, as well as tire recycling and bay restoration fee. 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 the Department of Budget and Management.

The Bureau is also responsible for researching tax policy and tax law issues; estimating the fiscal impact of proposed tax law changes for the taxes and fees administered by the Comptroller of Maryland, and conducts studies required by the General Assembly.

COMPLIANCE DIVISION

The Compliance Division is responsible for business tax audits, compliance programs, delinquent tax collections, 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.

FIELD ENFORCEMENT DIVISION

The Field Enforcement Division is responsible for enforcing the state's revenue laws relating to alcoholic beverages, tobacco, motor fuel, business licenses, sales and use tax, and admissions and amusement tax associated with gaming devices and other forms of entertainment. Under the enforcement powers the division also investigates and enforces the laws that prohibit the illegal transportation and possession of untaxed cigarettes and illegal manufacture, importation, and sales of alcoholic beverages and motor fuel. The division is also responsible for regulating the motor fuel, alcohol, and tobacco industries that conduct business in the state as well as the operation of slot machines by certain authorized organizations in nine counties.

The division's State License Bureau is responsible for administering the business licenses required for many Maryland business activities, including licenses for traders; amusements; auctions; chain stores; construction; dry cleaners; garages; plumbers and gas fitters; restaurants; storage warehouses; vending machines and retail/vending machines which sell cigarettes and other tobacco products.

The division's Motor Fuel Testing Laboratory analyzes all incoming petroleum products for quality and verifies the fuel is in compliance with state regulations and specifications, as well as federal EPA guidelines. The laboratory is also equipped to run analyses of alcoholic beverages for proof verification using gas chromatography procedures.

FINANCIAL CONTROL

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; and 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 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 system.

The Central Payroll Bureau provides timely payroll services to state employees, agency payroll offices and other partners through payment of wages, direct deposit services, and electronic data exchanges by the authorizing of payroll charges to agency budgets.

The Bureau oversees payments of payroll taxes, subsidies, garnishments, dependent support payments, retirement and pension deductions and more than 120 other payroll deductions.

The Bureau maintains a web site that provides current payroll instructions and schedules, as well as interactive payroll documents and a net pay calculator.

TECHNICAL SERVICES

INFORMATION TECHNOLOGY DIVISION

The Information Technology Division is comprised of two programs: Comptroller Information Technology (IT) Services and Annapolis Data Center Operations.

The Comptroller IT Service is responsible for the overall management and direction of the information technology efforts of the Comptroller of Maryland. This program supports the automated mainframe computer applications and Web development initiatives of the Comptroller's Office. This program also provides IT Services to the Register of Wills' offices throughout the State.

The Comptroller IT Service program also provides the technical expertise to analyze, design, develop, implement and maintain the information technology solutions that support the business needs of the Comptroller of Maryland and provides enhanced services to Maryland taxpayers. The skills used to provide these services cover a broad range including systems analysis, project planning, programming, project management and ongoing production support.

The Annapolis Data Center (ADC) Operation provides mainframe computer services for its parent agency, the Comptroller of Maryland, as well as many other state agencies. The ADC's operational costs are fully reimbursed from its customers via charges for computer usage and services rendered.

The ADC is the largest of five mainframe data centers in the Maryland State government. Some of the applications supported by the ADC include the Maryland Integrated Tax System, the SMART system, the State Payroll System, the Maryland State Financial Management and Information System (FMIS), and Medicaid.

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 \$ 13.5 billion in state receipts collected by the Comptroller's Office in fiscal year 2011 represents 41.4% of the \$32.7 billion in total state revenues received.

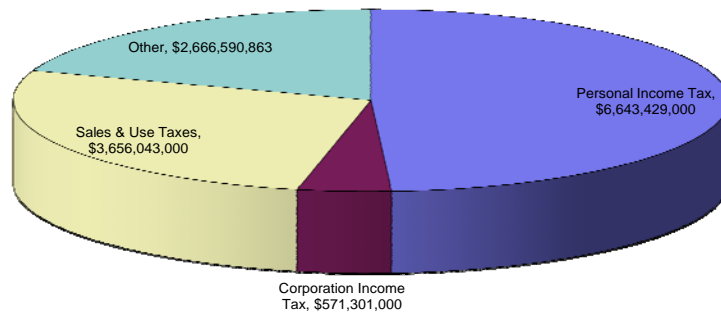
	FY 2011				FY 2010 Total
	General	State Special	Local	Total	
Personal Income Tax	\$6,643,429	\$0	\$4,244,246	\$10,887,675	\$9,962,518
Corporate Income Tax	571,301	204,544	0	775,845	891,393
Sales and Use Tax	3,656,043	240,656	0	3,896,699	3,522,774
Motor Fuel Tax	5,000	747,319	0	752,319	720,172
Alcohol Taxes	30,435	0	0	30,435	29,874
Tobacco Taxes	407,570	0	0	407,570	405,915
Estate Tax	216,044	0	0	216,044	173,473
Admissions and Amusement Tax	12,599	2,030	60,484	75,113	61,710
Environmental Surcharge on Electricity	0	9,146	0	9,146	9,057
Emergency Telephone System Surcharge	0	53,864	0	53,864	56,916
Electric Universal Service Program Surcharge	0	39,254	0	39,254	38,128
Unclaimed Property	73,810	3,486	0	77,296	138,752
Telecommunications Access Surcharge	0	4,805	0	4,805	5,763
Tire Recycling Fee	0	3,672	0	3,672	3,573
Bay Restoration Fee	0	69,144	0	69,144	68,554
Miscellaneous	1,829	0	0	1,829	3,202
Total	\$11,618,060	\$1,377,920	\$4,304,730	\$17,300,711	\$16,091,775

Detail may not sum to totals due to rounding.

GENERAL FUND REVENUE COLLECTIONS

During fiscal year 2011, the Comptroller's Office collected 86 cents of every revenue dollar (exclusive of inter-fund transfers) deposited into the state's general fund.

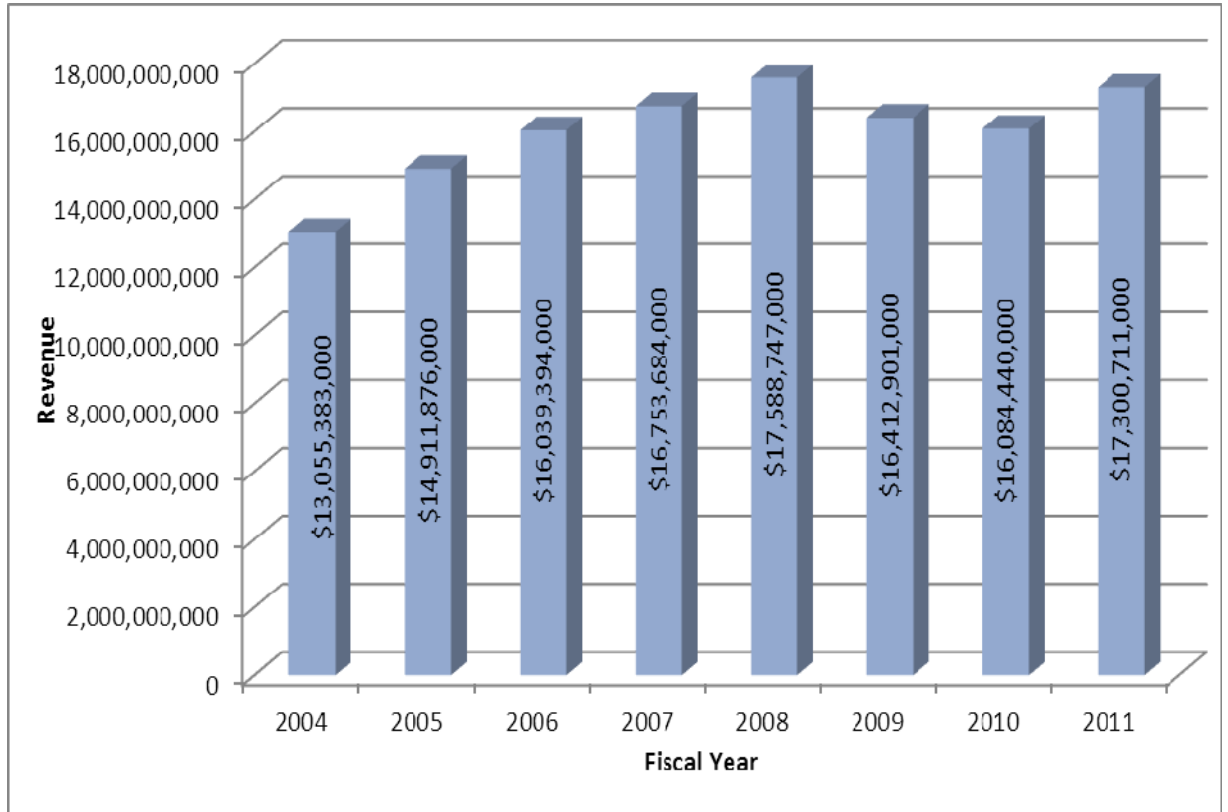
The following chart shows the principal sources of general fund revenues.



STATE AND LOCAL REVENUES COLLECTED

In fiscal year 2004, the Comptroller's Office collected \$13.1 billion in state and local revenues. In fiscal year 2011, these collections amounted to \$17.3 billion – an average annual increase of 4.1 percent.

The following chart shows the annual amounts collected.



REVENUES ADMINISTERED

Revenue Source	Rate (as of July 1, 2011)	Description																
State Personal Income Tax	Taxpayer filing Joint, surviving spouse or head of household returns	Annual tax imposed upon individuals and fiduciaries as a percentage of Maryland taxable income (federal adjustable gross income with Maryland modifications).																
	<table> <thead> <tr> <th>Taxable Income:</th> <th>Tax Rate</th> </tr> </thead> <tbody> <tr> <td>\$1 - \$1,000</td> <td>2.00%</td> </tr> <tr> <td>\$1,001 - \$2,000</td> <td>3.00%</td> </tr> <tr> <td>\$2,001 - \$3,000</td> <td>4.00%</td> </tr> <tr> <td>\$3,001 - \$200,000</td> <td>4.75%</td> </tr> <tr> <td>\$200,001 - \$350,000</td> <td>5.00%</td> </tr> <tr> <td>\$350,001 - \$500,000</td> <td>5.25%</td> </tr> <tr> <td>\$500,001 - \$1,000,000</td> <td>5.50%</td> </tr> </tbody> </table>	Taxable Income:	Tax Rate	\$1 - \$1,000	2.00%	\$1,001 - \$2,000	3.00%	\$2,001 - \$3,000	4.00%	\$3,001 - \$200,000	4.75%	\$200,001 - \$350,000	5.00%	\$350,001 - \$500,000	5.25%	\$500,001 - \$1,000,000	5.50%	
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	All other individual taxpayers																	
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\$500,001 - \$1,000,000	5.50%																	
Corporation Income Tax	8.25%	Annual tax on the net taxable income of the corporation apportioned and allocated to Maryland.																
County (Local) Income Tax	A minimum of 1% and a maximum of 3.20%	A tax imposed on the net taxable income of resident individuals and certain nonresident individuals and fiduciaries by the 23 counties and Baltimore City. Each county sets its rate as a percentage of net taxable income.																
Special Nonresident Tax	1.25%	A tax imposed on the net taxable income of certain nonresident individuals.																
Sales and Use Tax	6%	A tax imposed on the sale or use of tangible personal property and certain services enumerated.																
Admissions and Amusement Tax	Maximum 11% rate	A tax imposed by counties, incorporated cities and towns on certain enumerated admissions and amusement activities.																
Agricultural Land Transfer Tax Surcharge	25% surcharge	A tax imposed on qualifying land transfers by individuals and businesses.																
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 fixed number of years. The property is turned over to the state by the holders.																
Bay Restoration Fee	<table> <thead> <tr> <th>Per dwelling unit per month:</th> <th></th> </tr> </thead> <tbody> <tr> <td>Up to 3,000 units -</td> <td>\$2.50</td> </tr> <tr> <td>3,000 to 5,000 units -</td> <td>\$1.25</td> </tr> <tr> <td>5,000 units and over -</td> <td>No fee</td> </tr> </tbody> </table>	Per dwelling unit per month:		Up to 3,000 units -	\$2.50	3,000 to 5,000 units -	\$1.25	5,000 units and over -	No fee	A monthly fee collected by local governments and wastewater disposal facilities for each dwelling unit; monies paid into the Bay Restoration Fund.								
Per dwelling unit per month:																		
Up to 3,000 units -	\$2.50																	
3,000 to 5,000 units -	\$1.25																	
5,000 units and over -	No fee																	
Environmental Surcharge on Electricity	<u>Not to exceed the lesser of:</u> .15 mill per kilowatt hour or \$1,000 per month.	Environmental surcharge for each kilowatt hour of electric energy distributed to retail electric customers in Maryland; monies paid into the Environmental Trust Fund.																

Revenue Source	Rate (as of July 1, 2011)	Description
Emergency Telephone System Fee	\$.25 per month paid by each subscriber; counties can charge up to an additional \$.75 per subscriber per month.	Charge paid by customers to public utilities to provide telephone service to low-income Maryland customers. The Comptroller collects these revenues from the utility companies.
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 (as of 12/31/01) exceeds the total of Maryland inheritance taxes and taxes imposed by other states on property included in the Maryland estate. Regardless of the federal unified credit amount, the Maryland return must be calculated using a federal unified credit equal to an exclusion of \$1 million; for this reason the filing of a Maryland return may be required even when a federal return is not required. The tax is limited to 16% of the amount by which the decedent's taxable estate exceeds \$1 million.
Telecommunications Access Surcharge	\$.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	\$.80 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 Tax	<u>Per gallon:</u> Distilled spirits \$1.50 Wine \$0.40 Beer \$0.09	Wholesale tax on beer, 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.
Alcoholic Beverages Manufacturer's License	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" or "D" retail licenses under certain conditions.
Alcoholic Beverages Wholesaler's License	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 permit holders in Maryland and to persons outside this state.
Alcoholic Beverages License	Airplane Beer, Wine, Liquor \$200 Railroad Beer, Wine, Liquor \$200 Water Vessel Beer, Wine, Liquor \$150 Statewide Caterer's Beer, Wine, Liquor \$750 - \$2,000	Annual license fee imposed to dispense alcoholic beverages aboard airplanes, in rail cars, and on water vessels hired for the transportation of passengers. The Statewide Caterer's license permits the storage of product by entities that operate in more than one subdivision. The Statewide Caterer's license may be general or limited.
Alcoholic Beverages Permit	Ranges from \$500 - \$2,000	A variety of permits are issued authorizing the sale, shipment, transport, storage and solicitation of alcoholic beverages.
Cigarette Tax	\$2.00 per pack of 20 cigarettes; \$0.10 per each cigarette in packages of less than 20.	Wholesalers pay tax by purchasing tax stamps which are then affixed to all packages of cigarettes before sale at retail.

Revenue Source	Rate (as of July 1, 2011)	Description	
Tobacco License	Manufacturer	\$25	Annual license fee imposed upon various dealers and handlers of cigarettes.
	Wholesaler	\$750	
	Sub-Wholesaler	\$500	
	Vendor	\$500	
Other Tobacco Products	Storage Warehouse	\$25	Tax is paid by wholesaler who sells other tobacco products (excludes cigarettes) to a licensed retailer. Under certain conditions, retailers may purchase products direct from manufacturer, in which case, retailers become liable for tax reporting.
	Manufacturer	\$25	
	Wholesaler	\$250	
	Storage Warehouse	\$25	
Motor Fuel Tax	OTP tax rate of sale price	15%	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.
	\$.235 per gallon		
	\$.2425 per gallon		
Aviation Fuel Tax	\$.235 per gallon		Tax on motor fuel used to power aircraft not operated for common carriage or by government entities.
	\$.07 per gallon		
Motor Carrier Tax	\$.2425 per gallon for special fuels (diesel/kerosene) other than clean-burning fuels;		Tax on interstate motor carriers who operate commercial motor vehicles on Maryland highways.
	\$.235 per gallon for gasoline and clean-burning fuels		
International Fuel Tax Agreement Motor Carrier	Decal fee eliminated		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.
International Fuel Tax Agreement Trip Permit	\$42 per permit		Temporary 15-day permit fee in lieu of IFTA license.

For additional information on the calculation of taxes and the aforementioned fees including exemptions and credits, visit www.marylandtaxes.com

PERSONAL INCOME TAX

During fiscal year 2011, the Comptroller's Office collected \$13.4 billion in state and local income tax payments and refunded \$2.5 billion to individual income taxpayers. The Comptroller's Office also collects and distributes the local income tax to Maryland subdivisions.

Table 1 reflects the gross collections and the net revenues to the general fund.

TABLE 1

	Gross Revenues	Less					Developmental Disabilities Fund	Net amount to the General Fund
		Refunds	Reserve for Subdivisions	Chesapeake Bay and Endangered Species Fund	Fair Campaign Fund	Maryland Cancer Fund		
Personal income tax	\$12,871,530,970	\$2,485,020,396	\$4,225,690,239	\$1,034,250	\$5,995	\$440,881	\$177,245	\$6,159,161,964
Personal estimated tax payments not claimed on returns	(\$128,559,368)							(128,559,368)
Employer withholding tax payments not claimed on returns	597,775,240	13,165,670						584,609,570
Fiduciary income tax	70,526,119	22,170,657	18,556,043	918	0	75	47	29,798,379
Fiduciary estimated tax payments not claimed on returns	(1,581,658)							(1,581,658)
Unidentified tax payments	\$0	\$0						\$0
Total	\$13,409,691,303	\$2,520,356,723	\$4,244,246,282	\$1,035,168	\$5,995	\$440,956	\$177,292	\$6,643,428,887

Detail may not sum to totals due to rounding.

DISTRIBUTION OF LOCAL INCOME TAX

Table 2 reflects the distribution of local income tax revenue to Baltimore City, Maryland's 23 counties and the incorporated towns, and special taxing districts within those counties.

TABLE 2
DISTRIBUTION OF LOCAL INCOME TAX RECEIPTS
Fiscal Year 2011
(Dollars in thousands)

County	Distribution to Cities & Towns	Distribution to Counties	Total Distributions
Allegany	\$ 2,940,004	\$ 23,789,648	\$ 26,729,652
Anne Arundel	4,694,076	358,284,086	362,978,162
Baltimore	-	512,525,779	512,525,779
Calvert	901,027	62,440,967	63,341,994
Caroline	576,331	10,533,395	11,109,726
Carroll	4,528,623	115,642,094	120,170,717
Cecil	2,066,324	46,783,351	48,849,675
Charles	1,326,606	91,669,768	92,996,374
Dorchester	627,349	9,693,846	10,321,195
Frederick	9,670,391	157,335,383	167,005,774
Garrett	365,971	10,023,127	10,389,098
Harford	3,672,768	164,482,785	168,155,553
Howard	-	314,087,692	314,087,692
Kent	496,120	8,125,711	8,621,831
Montgomery	30,973,719	1,038,101,334	1,069,075,053
Prince George's	21,422,917	452,424,693	473,847,610
Queen Anne's	432,835	29,254,508	29,687,343
St. Mary's	389,895	71,281,884	71,671,779
Somerset	188,995	6,138,896	6,327,891
Talbot	1,430,563	18,504,229	19,934,792
Washington	3,121,772	58,731,157	61,852,929
Wicomico	2,099,676	38,724,412	40,824,088
Worcester	1,053,931	9,300,641	10,354,572
Baltimore City	-	233,397,277	233,397,277
Total	\$92,979,893	\$3,841,276,663	\$3,934,256,556

Detail may not sum to totals due to rounding.

CORPORATE INCOME TAX

During fiscal year 2011, the Revenue Administration Division collected \$775.8 million in corporate income tax revenues. The revenues from Maryland's corporate income tax are allocated between the general fund and various transportation programs as well as the Higher Education investment fund on the basis of a complex formula.

The following table represents the revenues that were distributed to each of the various funds during fiscal year 2011.

Allocation of Corporate Income Tax Receipts

(Dollars in thousands)

General Fund	\$571,301
Special Fund:	
Distribution to Gasoline and Motor Vehicle Revenue Account	157,993
Higher Education Investment Fund	46,551
Total	<hr/> \$775,845

Revenues from the gasoline and motor vehicle revenue account are distributed among the Department of Transportation and local governments as specified in Maryland Transportation Article §8-402 and §8-403.

Revenues from the Higher Education Investment Fund as specified in Maryland Tax-General Article §2-613.1.

Detail may not sum to totals due to rounding.

SALES AND USE TAX

During fiscal year 2011, the Comptroller's Office collected \$3.89 billion in net sales and use tax receipts. Tax collections totaled \$3.91 billion, and refunds totaled \$14.3 million.

Table 3 represents a two-year comparison of sales and use tax revenue by county.

TABLE 3
SALES AND USE TAX RECEIPTS BY COUNTY
(Dollars in thousands)

	FY 2011	FY 2010	Change	Share of FY 2011 Total Gross Receipts
Allegany	\$ 37,127	\$ 37,482	-0.95%	0.95%
Anne Arundel	366,604	357,777	2.47%	9.38%
Baltimore City	316,095	305,426	3.49%	8.09%
Baltimore	535,496	514,892	4.00%	13.70%
Calvert	32,898	37,996	-13.42%	0.84%
Caroline	6,960	6,734	3.36%	0.18%
Carroll	89,566	88,909	0.74%	2.29%
Cecil	34,223	33,317	2.72%	0.88%
Charles	100,746	93,497	7.75%	2.58%
Dorchester	13,289	13,127	1.23%	0.34%
Frederick	129,435	126,674	2.18%	3.31%
Garrett	17,112	16,993	0.70%	0.44%
Harford	116,582	119,409	-2.37%	2.98%
Howard	166,888	167,219	-0.20%	4.27%
Kent	11,912	11,882	0.25%	0.30%
Montgomery	500,212	483,871	3.38%	12.80%
Prince George's	454,394	441,141	3.00%	11.62%
Queen Anne's	21,608	20,551	5.14%	0.55%
St. Mary's	47,929	47,147	1.66%	1.23%
Somerset	3,135	3,336	-6.03%	0.08%
Talbot	34,785	34,472	0.91%	0.89%
Washington	91,704	94,219	-2.67%	2.35%
Wicomico	66,664	70,997	-6.10%	1.71%
Worcester	73,313	70,498	3.99%	1.88%
District of Columbia	35,284	35,665	-1.07%	0.90%
Other/Out-of-State Vendors	604,865	542,938	11.41%	15.47%
Total Gross Receipts	\$ 3,908,826	\$ 3,776,170	3.51%	100.00%
Less: Refunds	(14,333)	(17,026)	-15.82%	
Total Net Receipts	3,894,493	3,759,144	3.60%	
Less: Distribution to TTF	(24,362)	(22,366)	8.92%	
Distribution to Chesapeake Bay 2010 Fund	(12,675)	(6,235)	-	
Distribution to Rental Car Fund	(203,619)	(196,425)	3.66%	
Net After Distribution to TTF*	\$ 3,653,837	\$ 3,534,118	3.39%	

*Unlike earlier reports, this amount will be slightly different from reported general fund collections due to a change in return processing methodology which began in fiscal year 2006.

Detail may not sum to totals due to rounding.

Table 4 represents sales and use tax collections by county and principal type of business for fiscal year 2011.

TABLE 4
SALES AND USE TAX GROSS RECEIPTS BY COUNTY AND PRINCIPAL
TYPE OF BUSINESS
(Dollars in thousands)

County	Food & Beverage	Apparel	General Merchandise	Automotive	Furniture & Appliances
Allegany	\$11,047	\$1,708	\$8,514	\$3,139	\$1,518
Anne Arundel	101,913	25,067	63,857	36,834	30,936
Baltimore City	92,249	14,050	32,507	16,636	14,748
Baltimore	126,972	29,777	122,853	37,536	48,531
Calvert	10,011	654	7,139	2,268	722
Caroline	2,564	119	502	1,034	50
Carroll	21,633	2,933	23,423	5,922	4,647
Cecil	14,271	975	8,405	2,485	1,829
Charles	22,397	5,306	26,789	7,645	6,995
Dorchester	3,686	120	3,461	677	336
Frederick	32,960	5,131	26,785	8,277	7,332
Garrett	4,121	76	4,930	1,842	314
Harford	33,967	4,366	27,405	9,518	5,712
Howard	41,828	9,390	31,121	11,774	14,101
Kent	3,057	258	3,797	633	147
Montgomery	148,159	31,275	82,874	45,748	46,712
Prince George's	110,209	22,582	89,968	35,690	27,608
Queen Anne's	7,370	4,572	2,431	1,793	576
St. Mary's	12,536	1,461	12,711	5,380	1,593
Somerset	1,647	6	519	307	115
Talbot	8,354	927	6,299	2,071	1,474
Washington	22,364	5,925	25,971	6,877	6,215
Wicomico	14,678	3,660	20,207	4,936	2,240
Worcester	30,514	3,824	11,168	2,698	3,308
District of Columbia	487	529	3,188	401	10,113
Other/Out of State Vendors	13,432	12,604	69,811	7,117	107,011
Total	\$892,424	\$187,296	\$716,635	\$259,238	\$344,885

Detail may not sum to totals due to rounding.
Due to processing times amounts may not match total revenues collected.

Table 4 is continued from previous page incorporating additional principal type of business as well as assessment collections and total collections.

TABLE 4
SALES AND USE TAX GROSS RECEIPTS BY COUNTY AND PRINCIPAL
TYPE OF BUSINESS
(Dollars in thousands)

County	Building & Industrial Supplies	Utilities & Transportation	Hardware, Machinery Equipment	Misc.	Assessment Collections	Total Collections
Allegany	\$4,010	\$2,929	\$1,446	\$2,816	\$-49	\$37,078
Anne Arundel	37,016	23,429	10,077	37,475	1,001	367,606
Baltimore City	31,561	60,507	10,470	43,368	1,447	317,542
Baltimore	72,340	40,411	7,429	49,646	2,443	537,939
Calvert	3,104	4,118	1,472	3,411	-8	32,890
Caroline	469	1,088	321	813	19	6,978
Carroll	15,188	5,611	3,189	7,020	122	89,688
Cecil	2,616	188	899	2,555	30	34,253
Charles	15,520	8,543	1,094	6,457	519	101,265
Dorchester	849	927	570	2,576	136	13,339
Frederick	19,977	7,959	3,369	17,587	53	129,429
Garrett	1,812	496	483	3,085	-16	17,144
Harford	19,188	4,957	2,989	8,569	99	116,770
Howard	15,799	9,093	5,595	28,187	536	167,424
Kent	1,632	909	343	1,136	11	11,923
Montgomery	43,201	39,428	6,305	56,509	1,222	501,434
Prince George's	70,573	31,183	9,525	57,056	859	455,253
Queen Anne's	1,356	1,201	771	1,537	0	21,608
St. Mary's	4,348	4,721	1,067	4,112	-3	47,927
Somerset	157	55	49	280	5	3,140
Talbot	7,378	3,622	1,026	3,634	-29	34,756
Washington	9,753	4,388	2,163	8,048	-30	91,674
Wicomico	7,050	4,623	2,247	7,024	73	66,736
Worcester	6,905	780	420	13,696	157	73,470
District of Columbia	2,356	11,865	584	5,760	13	35,296
Other/Out-Of-State Vendors	73,484	94,546	20,950	205,910	2,204	607,069
Total	\$467,641	\$367,578	\$94,852	\$578,268	\$10,814	\$3,919,629

Detail may not sum to totals due to rounding.
Due to processing times amounts may not match total revenues collected.

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 2011.

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

County	Net Receipts	Administrative Expense	Total Distributed
Allegany	\$ 406	\$ 14	\$ 392
Anne Arundel	9,719	327	9,392
Baltimore City	8,449	264	8,185
Baltimore	5,175	180	4,995
Calvert	852	28	824
Caroline	1	*	1
Carroll	699	22	677
Cecil	206	7	199
Charles	700	24	676
Dorchester	69	2	67
Frederick	1,361	46	1,315
Garrett	786	27	759
Harford	775	27	748
Howard	2,211	73	2,138
Kent	53	1	52
Montgomery	4,191	142	4,049
Prince George's	13,792	444	13,348
Queen Anne's	205	7	198
St. Mary's	82	3	79
Somerset	24	1	23
Talbot	107	4	103
Washington	534	18	516
Wicomico	502	19	483
Worcester	1,821	59	1,762
MD Stadium Authority	9,794	291	9,503
Total	\$ 62,514	\$ 2,030	\$ 60,484
State tax on electronic bingo and tip jars			\$ 12,599

*Denotes less than \$500.
Detail may not sum to totals due to rounding.

UNCLAIMED PROPERTY

The Comptroller's Office is responsible for administering unclaimed property, pursuant of §17-101 Uniform Disposition of Unclaimed Property Act.

The Comptroller's Office serves as the legal custodian of stocks, bonds, savings accounts and other property, except real property, that are reported to us as unclaimed after three years by banks and other financial institutions.

The value of the property may be claimed by its rightful owner at any time subsequent to this distribution.

The table below represents an analysis of collections and distributions of unclaimed property receipts during fiscal year 2011.

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

Sources of Net Revenues from Miscellaneous Unclaimed Property:

Life Insurance	\$	1,853
Other Insurance		8,987
Public Utilities		1,256
Corporations		34,718
Fiduciaries & Trustee Assets		179
Government Agencies		8,662
Nursing Homes		733
Banks & Financial Organizations		29,747
Total Net Revenues	\$	86,135

Allocation of Net Revenues – Special Fund Attainment:

Administrative Expenses	\$	2,986
Distribution to Maryland Legal Services Corporation		500
Transfer to Surplus		82,649
Total Net Revenues	\$	86,135

Detail may not sum to totals due to rounding.

ALCOHOL AND TOBACCO TAXES

During fiscal year 2011, the Comptroller's Office collected \$439.2 million in alcohol and tobacco tax revenues for the state general fund.

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

TABLE 7
COMPARISON OF ALCOHOL AND TOBACCO REVENUES
(Dollars in thousands)

	FY 2011	FY 2010	Change
Distilled Spirits Tax	\$ 15,575	\$ 15,153	2.78%
Wine Tax	5,795	5,600	3.48%
Beer Tax	9,065	9,121	-0.61%
Tobacco Tax	407,570	405,915	0.41%
Other Receipts	1,171	1,114	5.12%
	<hr/>	<hr/>	<hr/>
Total Net Receipts	\$ 439,176	\$ 436,903	52.0%

Detail may not sum to totals due to rounding.

MOTOR FUEL TAXES

During fiscal year 2011, the Comptroller's Office collected \$752.3 million in motor vehicle fuel tax revenues.

Table 8 represents a two-year comparison of motor vehicle fuel tax receipts.

TABLE 8
MOTOR VEHICLE FUEL TAX RECEIPTS
(Dollars in thousands)

	FY 2011	FY 2010	Change
Dealer Receipts	\$ 640,919	\$ 622,863	2.90%
Special Fuels Receipts	123,633	115,209	7.31%
Sellers of Jet Fuel & Aviation	751	945	-20.5%
Motor Carrier Temporary Permits	181	118	53.4%
Miscellaneous Revenues	270	514	-47.5%
Refunds	(16,315)	(23,409)	-30.3%
	<hr/>	<hr/>	<hr/>
Net Revenues Subtotal	\$ 749,439	\$ 716,240	4.6%
IFTA Collections	5,320	7,756	-31.4%
IFTA Refunds	(2,440)	(3,824)	-36.2%
	<hr/>	<hr/>	<hr/>
Net Revenues	\$ 752,319	\$ 720,172	4.46%

Detail may not sum to totals due to rounding.

DISTRIBUTION OF MOTOR FUEL TAX REVENUE

Net motor fuel tax revenues are distributed among the general fund and selected special funds on the basis of a statutory formula.

Table 9 represents the revenues distributed to each of the various funds during fiscal year 2011.

TABLE 9
DISTRIBUTION OF MOTOR FUEL TAX REVENUE
(Dollars in thousands)

Administrative Expenses	\$ 7,145
Transportation Trust Fund (Jet Fuel & Aviation)	749
General Fund	5,000
Chesapeake Bay 2010 Trust Fund	8,328
Gasoline and Motor Vehicle Revenue Account	731,097
Total	<u>\$ 752,319</u>

Detail may not sum to totals due to rounding.

GROSS MOTOR FUEL GALLONAGE REVENUE STATEMENT

Table 10 represents the gross motor fuel gallonage and revenue statement for fiscal year 2011.

TABLE 10
GROSS MOTOR FUEL GALLONAGE & REVENUE STATEMENT
(Dollars in thousands)

	Actual Gallons	
Gross Gallons Reported	3,269,292,134	
Less Adjustments:		
Temperature & stock adjustments	2,929,905	
Federal exempt purchases	2,558,895	
Cost of collection allowance	<u>16,663,750</u>	
Less total adjustments	32,152,550	
Total taxable motor fuel gallons:	<u>3,237,139,584</u>	
	Actual Gallons	Revenue
Motor vehicle fuel dealers	2,727,312,838	\$ 640,919
Special fuel	509,826,747	123,633
Total taxable gallons sold:	<u>3,237,139,584</u>	<u>\$ 764,552</u>
Sellers of jet fuel and aviation	10,728,313	\$ 751
Motor carrier collections:		
Motor carrier permits		181
IFTA Taxes- MD based carriers		2,963
IFTA Taxes- from other jurisdictions		2,057
IFTA Tax assessments		300
Penalties and interest		270
Dishonored check fee		-
Total gross revenue		<u>\$ 771,074</u>
Refunds		(16,315)
IFTA Refunds		<u>(2,440)</u>
Total Refunds		<u>\$ (18,755)</u>
Total Net Revenue		<u><u>\$ 752,319</u></u>

Detail may not sum to totals due to rounding.

OTHER REVENUES COLLECTED

ENVIRONMENTAL SURCHARGE ON ELECTRICITY

The Comptroller's Office also collects and distributes to the Environmental Trust Fund revenue collected from the environmental surcharge on electricity delivered in Maryland.

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 2011, \$ 9.1 million was collected from this revenue source.

911 EMERGENCY TRUST FUND SURCHARGE

The Comptroller's Office collects the 911 emergency telephone system surcharge. This revenue is used to fund local emergency 911 telephone systems.

During fiscal year 2011, \$53.9 million was collected from this revenue source.

UNIVERSAL RELAY SERVICE SURCHARGE

The Comptroller's Office collects the telecommunications access surcharge revenues and deposits them into the Universal Relay Service Trust Fund. The Fund is used to provide telephone service to the hearing and speech impaired citizens of Maryland.

During fiscal year 2011, \$4.8 million was collected from this revenue source.

TIRE RECYCLING FEE

The Comptroller's Office is responsible for collecting the tire recycling fee.

Proceeds of the fee go to a special fund administered by the Department of the Environment to support the Scrap Tire Program dedicated to manage the collection, transportation, recycling, and processing of scrap tires in Maryland.

During fiscal year 2011, \$3.7 million was collected from this revenue source.

ESTATE TAX

The Comptroller's Office is responsible for collecting the estate tax from Maryland-situs estates.

During fiscal year 2011, \$160.3 million was collected from this revenue source and deposited into the general fund.

ELECTRIC UNIVERSAL SERVICE SURCHARGE

The Comptroller's Office collects revenue from electric companies and deposits to the Universal Service Program Fund.

The program assists low-income Maryland electric customers with payment of their electric bills as well to retire arrearages for electric customers.

OTHER REVENUES COLLECTED

During fiscal year 2011, \$39.2 million was collected from this revenue source.

BAY RESTORATION FEE

The Comptroller's Office collects revenue from the billing authorities of local governments and facilities that provide wastewater disposal services to Maryland residents and businesses.

The revenue is deposited into the Bay Restoration Fund which will be used to upgrade Maryland's wastewater treatment plants and to fund cover crop activities under a water quality cost share program administered by the Maryland Department of Agriculture.

During fiscal year 2011, \$56.7 million was collected from the fee.

INCOME TAX

Income Tax – Subtraction Modification - Maryland Defense Force

*SB 346 and HB 11 (Chapters 221
and 222)*

The Act expands the scope of the Honorable Louis L. Goldstein Volunteer Police, Fire, Rescue and Emergency Medical Services Personnel Subtraction Modification Program under §10-208(i-1) of the Tax-General Article, to include active members of the Maryland Defense Force, who may qualify for an income subtraction modification of \$3,500. Effective 7/1/2011.

Income Tax Credit - Teachers at State and Local Correctional Facilities for Adults and Juveniles

SB 494 (Chapter 490)

The Act expands the Quality Teacher Incentive Credit to allow teachers at a state or local correctional facility or a juvenile facility listed in §9-226 of the Human Services Article to claim the credit which was originally only allowed for public school teachers who must be employed by a county board of education and teach in a public school.

Under Tax-General Article §10-717 a qualified classroom teacher holding a standard professional certificate or an advanced professional certificate may claim a credit against the state income tax for up to \$1,500 of tuition paid by the individual during the tax year for graduate level courses required to maintain certification. Effective 7/1/2011.

Budget Reconciliation and Financing Act of 2011

HB 72 (Chapter 397)

This Act prohibits the Motor Vehicle Administration from renewing or transferring registration of a vehicle until the applicant has paid all undisputed taxes and unemployment insurance contributions. Effective 6/1/2011.

Income Tax – Withholding Statements – Electronic Submission

HB 1233 (Chapter 161)

The Act reduces to 25 the threshold after which information from the state's copy of the payor's income tax withholding statements must be submitted to the Comptroller electronically. Effective 10/1/2011.

TAX CREDITS

Maryland Film Production Employment Act of 2011

SB 672 (Chapter 516)

The Act repeals the Film Production Rebate Program and creates the Film Production Activity Credit.

The Act defines most relevant terms, using the definitions contained in the former Subtitle 4 of the Economic Development Article.

A qualified film production entity may claim a tax credit against state income tax for film production activities in the state equal to the amount in the final tax credit certificate approved by the Secretary.

This credit is refundable if the credit exceeds the total tax otherwise.

payable by the entity for that tax year. Effective 7/1/2011

Tax Credits for Qualifying Employees with Disabilities – Sunset Extension

SB 830 (Chapter 558)

The Act extends, by one year, to June 30, 2012, the termination date of the Qualifying Employees with Disabilities Tax Credit under §10-704.7 of the Tax-General Article, for employees hired on or after October 1, 1997, but before July 1, 2012. Effective 6/1/2011.

Economic Development - Qualified Distressed Counties

SB 891 (Chapter 303)

The Act amends §1-101 of the Economic Development Article to change the definition of a “qualified distressed county” to include a county which met at least one of the criteria in the preceding 24-month period. Effective 7/1/2011.

Maryland Clean Energy Incentive Act - Qualified Energy Resources

SB 958 (Chapter 56)

The Act expands the energy resources that can be used to generate electricity in order to qualify for the Maryland clean energy incentive tax credit, allowing any nonhazardous waste material that is segregated from other waste materials. Currently, the Maryland Energy Administration can only approve facilities that use waste materials that are solid and cellulosic. Effective 7/1/2011.

Bio-Heating Oil – Income Tax Credit

SB 959 (Chapter 566)

The Act expands the credit for bio-heating oil by amending §10-

727(a)(3) specifying that bio-heating oil means a heating oil derived from the U.S. Environmental Protection Agency approved feedstocks, or accepted under 42 U.S.C. 7545(O) as per the U.S. EPA Renewable Fuel Standards 2 (RFS2) and the accompanying regulations under 40 C.F.R. Part 80 for diesel fuel replacement.

The Act also extends the credit until December 31, 2017. Effective 6/1/2011.

Income Tax – Tax Credit for Electric Vehicle Recharging Equipment

HB 163 (Chapter 402)

The Act creates a new tax credit for electric vehicle recharging equipment.

An individual or a corporation that receives an initial credit certificate may claim a credit equal to 20% of the cost of any qualified electric vehicle recharging equipment placed in service by the taxpayer during the tax year. Effective 1/1/2012.

The credit cannot exceed the lesser of \$400 for each individual recharging system or the state income tax for that tax year.

Biotechnology Investment Tax Credit – Qualified Maryland Biotechnology Company

HB 587 (Chapter 349)

The Act provides that, for fiscal years 2012 and 2013 only, a biotechnology company that has been in active business for up to 15 years can qualify as a biotechnology company. Effective 6/1/2011.

Sustainable Communities Tax Credit Program – Eligibility

HB 601 (Chapter 133)

The Act expands the eligibility for the Sustainable Communities Tax Credit by allowing the Maryland Historic Trust to accept an application for a commercial rehabilitation for which a substantial part of the proposed rehabilitation work has begun if the work was approved for a federal historic tax credit. Effective 7/1/2011.

Earned Income Credit Information Act

HB 632 (Chapter 352)

The Act requires the Comptroller to publish the maximum income eligibility for the state earned income tax credit on or before January 1 of each calendar year.

This Act also requires the Comptroller to notify all employers in Maryland by mail on or before December 31 of each calendar year information about the state earned income tax credit. Effective 1/1/2012.

Sustainable Communities Tax Credit Program

HB 1196 (Chapter 383)

The Act amends §5A-303 of the State Finance and Procurement Article to clarify that the tax credits for high-performance buildings and certified rehabilitation structures apply to commercial rehabilitations only.

The Act also increases the fee that the Maryland Historical Trust can charge for certifying structures from 1% to 3% of the initial credit certificate issued for a commercial rehabilitation or the amount of the

credit for a single-family owner-occupied residential rehabilitation.

In addition, if fees paid in any fiscal year are less than the directly related administrative costs of operating the tax credit program funds in the sustainable communities' tax credit reserve fund will be used to cover these costs. Effective 7/1/2011.

SALES AND USE TAX

Sales and Use Tax – Sale of Electricity Generated by Solar Energy and Residential Wind Energy Equipment – Exemption
SB 398 (Chapter 461)

The Act expands the sales and use tax exemption for the sale of electricity for residential use. The Act exempts the sale of electricity generated by solar energy equipment or residential wind energy equipment, as defined under §11-230 of the Tax-General Article, in residential property owned by an eligible customer-generator. Effective 7/1/2011.

Sales and Use Tax – Nonprofit Food Vendors – Youth Sporting Events and 4-H Youth Events
HB 823 (Chapter 364)

The Act expands the sales and use tax exemption for sales of food by nonprofit food vendors at a youth (under age 18) sporting event or 4-H event. The exemption doesn't apply if there are facilities for food consumption on the premises or the sale is within an enclosure where a charge is made for admission.

The exemption includes sales of food, bottled water, soft drinks or carbonated beverages, candy or confectionary. Effective 7/1/2011.

application to place specified land under a permanent land conservation easement with the Maryland Agricultural Land Preservation Foundation or the Rural Legacy Board. Effective 10/1/2011.

ADMISSIONS AND AMUSEMENT TAX

Admissions and Amusement Tax – Exemption – Hot Air Balloons

HB 499 (Chapter 125)

The Act provides that the admissions and amusement tax may not be imposed by a county or municipal corporation on gross receipts from admission to or use of a non-tethered hot air balloon. Effective 7/1/2011.

MOTOR FUEL TAX

Motor Fuel Tax – Personal Liability – Limited Liability Companies and Limited Liability Partnerships

SB 145 (Chapter 31)

The Act establishes personal liability for unpaid motor fuel tax, interest, and penalties for members of limited liability companies and partners of a limited liability partnership. Personal liability for the amount owed extends to any person who exercises direct control over the fiscal management of the company or partnership. Effective 10/1/2011.

ESTATE TAX

Maryland Estate Tax – Payment Deferral for Qualified Agricultural Property – Extension of Payment Deferral

SB 513 (Chapter 241)

The Act authorizes the Comptroller to grant an extension to certain deferred estate tax payment periods if a qualified recipient has a pending

TAXPAYER ASSISTANCE INFORMATION

Admissions and Amusement 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.....800-492-1751
Fax.....410-767-1571

E-mail taxhelp@comp.state.md.us

Alcohol and Tobacco Tax

Contact: Revenue Administration Division
Motor Fuel, Alcohol and Tobacco Tax Unit
P.O. Box 2999
Annapolis, Maryland 21404-2999

Or call: Central Maryland.....410-260-7980
Toll free.....888-638-2937
Fax.....410-974-3201

E-mail: att@comp.state.md.us

Estate Tax

Contact: Revenue Administration Division
Estate Tax Unit
P.O. Box 828
Annapolis, Maryland 21404-0828

Or call: Central Maryland.....410-260-7850
Toll free.....800-MDTAXES
Fax.....410-974-2968

E-mail: taxhelp@comp.state.md.us

Income Tax

Contact: Revenue Administration Center
110 Carroll Street
Annapolis, Maryland 21411

Or call: Central Maryland.....410-260-7980
Toll free.....800-MDTAXES

TAXPAYER ASSISTANCE INFORMATION

Income Tax continued

Tax Forms.....410-260-7951
Fax.....410-974-5808

E-mail: taxhelp@comp.state.md.us

Motor Fuel Tax

Contact: Revenue Administration Division
Motor Fuel, Alcohol and Tobacco Tax Unit
P.O. Box 1751
Annapolis, Maryland 21404-1751

Or call: Central Maryland.....410-260-7980
Toll free (Licensing).....888-638-2937
Fax.....410-974-3129
IFTA inquiries.....888-638-2937

E-mail: mft@comp.state.md.us

New Business Information

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

Or call: In the Baltimore area.....410-767-1313
Toll free.....800-638-2937

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: Central Maryland.....410-767-1300
Toll free.....800-492-1751
Fax.....410-767-1571

E-mail: sut@comp.state.md.us

TAXPAYER ASSISTANCE INFORMATION

Tire Recycling Fee

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

Or call: Central Maryland.....410-767-1300
Toll free.....800-492-1751
Fax.....410-767-1571

E-mail: taxhelp@comp.state.md.us

Unclaimed Property

Contact: Compliance Division
Unclaimed Property Section
301 West Preston Street
Baltimore, Maryland 21201-2383

Or call: In the Baltimore area.....410-767-1700
Toll free.....800-MDTAXES
Fax.....410-333-7150

E-mail: unclaim@comp.state.md.us

Utility Surcharges

(Environmental Surcharge on Electricity, 911 Telephone Systems, Electric Universal Surcharge)

Contact: Revenue Administration Center
Revenue Accounting Section
110 Carroll Street
Annapolis, Maryland 21411

Or call: In the Baltimore area.....410-260-7782
Toll free.....800-MDTAXES
Fax.....410-974-2803

E-mail: taxhelp@comp.state.md.us

For further information contact:

Comptroller of Maryland
Louis L. Goldstein Treasury Building
80 Calvert Street
P.O. Box 466
Annapolis, Maryland 21404-0466
410-260-7801
www.marylandtaxes.com