

Comptroller of Maryland
Revenue Administration Division
First Quarter Distribution of Local Income Taxes
For Tax Year 2021
May 2021 Distribution
Table 1

	Gross Distribution			Counties	Cities & Towns	Total	Net Distribution		
	Counties	Cities & Towns	Grand Total	Wynne Credit	Wynne Credit	Wynne Credit	Counties	Cities & Towns	Grand Total
Allegany	\$ 5,946,842	\$ 696,787	\$ 6,643,629	(1,343)	(2,176)	(3,519)	5,945,499	694,611	6,640,110
Anne Arundel	127,087,942	1,778,468	128,866,410	(221,181)	(3,514)	(224,695)	126,866,761	1,774,954	128,641,715
Baltimore County	175,779,919	-	175,779,919	(653,557)	-	(653,557)	175,126,362	-	175,126,362
Baltimore City	73,352,342	-	73,352,342	(60,093)	-	(60,093)	73,292,249	-	73,292,249
Calvert	20,206,525	292,157	20,498,682	(10,027)	(3,044)	(13,071)	20,196,498	289,113	20,485,611
Caroline	3,591,604	209,052	3,800,656	(94,614)	(1,514)	(96,128)	3,496,990	207,538	3,704,528
Carroll	36,293,678	1,545,599	37,839,277	(574,485)	(5,920)	(580,405)	35,719,193	1,539,679	37,258,872
Cecil	13,515,571	604,244	14,119,815	(40,183)	(4,466)	(44,649)	13,475,388	599,778	14,075,166
Charles	28,189,850	413,728	28,603,578	(6,295)	(173)	(6,467)	28,183,555	413,555	28,597,111
Dorchester	3,228,562	242,033	3,470,595	(4,031)	(1,578)	(5,609)	3,224,531	240,455	3,464,986
Frederick	51,801,066	3,443,616	55,244,682	(7,209)	(863)	(8,072)	51,793,857	3,442,753	55,236,610
Garrett	2,978,463	100,149	3,078,612	(1,368)	(182)	(1,550)	2,977,095	99,967	3,077,062
Harford	51,835,242	1,192,419	53,027,661	(22,695)	(355)	(23,050)	51,812,547	1,192,064	53,004,611
Howard	104,000,433	-	104,000,433	(113,811)	-	(113,811)	103,886,622	-	103,886,622
Kent	2,921,643	187,726	3,109,369	(10,488)	(112,695)	(123,183)	2,911,155	75,031	2,986,186
Montgomery	327,884,223	10,016,656	337,900,879	(1,820,486)	(124,078)	(1,944,564)	326,063,737	9,892,578	335,956,315
Prince George's	124,410,722	6,555,514	130,966,236	(31,428)	(59,413)	(90,840)	124,379,294	6,496,101	130,875,396
Queen Anne's	11,958,973	212,341	12,171,314	(806,681)	(2,687)	(809,368)	11,152,292	209,654	11,361,946
St. Mary's	23,398,390	157,476	23,555,866	-	(709)	(709)	23,398,390	156,767	23,555,157
Somerset	1,512,549	53,241	1,565,790	(21,135)	(7)	(21,142)	1,491,414	53,234	1,544,648
Talbot	6,214,181	484,730	6,698,911	(1,788,192)	(44,891)	(1,833,083)	4,425,989	439,839	4,865,828
Washington	20,511,053	987,775	21,498,828	(3,955)	(2,669)	(6,625)	20,507,098	985,106	21,492,203
Wicomico	10,933,204	678,672	11,611,876	(10,718)	(14,974)	(25,692)	10,922,486	663,698	11,586,184
Worcester	5,831,612	550,858	6,382,470	(8,749)	(2,199)	(10,948)	5,822,863	548,659	6,371,522
	\$ 1,233,384,589	\$ 30,403,241	\$ 1,263,787,830	\$ (6,312,723)	\$ (388,105)	\$ (6,700,829)	1,227,071,865.63	\$ 30,015,136	\$ 1,257,087,001

Comptroller of Maryland
Revenue Administration Division
Estimated Calculation of the
First Quarterly Distribution of Local Income Tax
For Tax Years 2021, 2020, and 2019
Table 2

	<u>2021</u>	<u>\$ Difference</u>	<u>%</u>	<u>2020</u>	<u>\$ Difference</u>	<u>%</u>	<u>2019</u>
1st Qtr. W/H Receipts	\$ 3,981,703,236	\$ 133,278,078	3.5	\$ 3,848,425,158	\$ 222,652,208	6.1	\$ 3,625,772,950
1st Qtr. Est. Receipts	255,189,056	147,032,363	100.0 +	108,156,693	(209,029,240)	(65.9)	317,185,933
1st Qtr. Dec. Credits	<u>70,006,450</u>	<u>3,105,049</u>	4.6	<u>66,901,401</u>	<u>(21,504,512)</u>	(24.3)	<u>88,405,913</u>
Total Receipts	4,306,898,742	283,415,490	7.0	4,023,483,252	(7,881,544)	(0.2)	4,031,364,796
Less: Unallocated Reserve	<u>(289,316,842)</u>	<u>(2,271,045)</u>	(0.8)	<u>(287,045,797)</u>	<u>(38,799,432)</u>	(15.6)	<u>(248,246,365)</u>
Receipts Available	4,017,581,900	281,144,445	7.5	3,736,437,455	(46,680,976)	(1.2)	3,783,118,431
Less: Refund Reserve	<u>(666,822,753)</u>	<u>(59,003,461)</u>	(9.7)	<u>(607,819,292)</u>	<u>100,578,131</u>	14.2	<u>(708,397,423)</u>
Net Receipts Available	<u>\$ 3,350,759,147</u>	<u>\$ 222,140,984</u>	7.1	<u>\$ 3,128,618,163</u>	<u>\$ 53,897,155</u>	1.8	<u>\$ 3,074,721,008</u>
Local Tax Percentage	37.869947%			37.728067%			36.909347%
Gross Local Tax	\$ 1,268,930,715	\$ 88,563,563	7.5	\$ 1,180,367,152	\$ 45,507,700	4.0	\$ 1,134,859,452
Less: Cost of Administration	<u>(5,142,887)</u>	<u>(910,149)</u>	(21.5)	<u>(4,232,738)</u>	<u>(715,752)</u>	(20.4)	<u>(3,516,986)</u>
Local Tax for Distribution	<u>\$ 1,263,787,828</u>	<u>\$ 87,653,414</u>	7.5	<u>\$ 1,176,134,414</u>	<u>\$ 44,791,948</u>	4.0	<u>\$ 1,131,342,466</u>
Payable to Counties	\$ 1,233,384,587	\$ 86,474,411	7.5	\$ 1,146,910,176	\$ 41,372,347	3.7	\$ 1,105,537,829
Payable to Cities and Towns	<u>30,403,241</u>	<u>1,179,003</u>	4.0	<u>29,224,238</u>	<u>3,419,601</u>	13.3	<u>25,804,637</u>
	<u>\$ 1,263,787,828</u>	<u>\$ 87,653,414</u>	7.5	<u>\$ 1,176,134,414</u>	<u>\$ 44,791,948</u>	4.0	<u>\$ 1,131,342,466</u>

Comptroller of Maryland
Revenue Administration Division
First Quarterly Distribution of Local Income Tax before deducting Wynne Credit
For Tax Years 2021, 2020, and 2019

Table 3

	<u>2021</u>	<u>\$ Difference</u>	<u>%</u>	<u>2020</u>	<u>\$ Difference</u>	<u>%</u>	<u>2019</u>
Allegany	\$ 5,946,842	\$ 499,539	9.2	\$ 5,447,303	\$ (220,134)	(3.9)	\$ 5,667,437
Anne Arundel	127,087,942	8,282,214	7.0	118,805,728	15,024,031	14.5	103,781,697
Baltimore County	175,779,919	10,210,671	6.2	165,569,248	18,172,668	12.3	147,396,580
Baltimore City	73,352,342	5,601,729	8.3	67,750,613	199,130	0.3	67,551,483
Calvert	20,206,525	2,227,474	12.4	17,979,051	133,968	0.8	17,845,083
Caroline	3,591,604	241,686	7.2	3,349,918	88,010	2.7	3,261,908
Carroll	36,293,678	2,833,636	8.5	33,460,042	(98,030)	(0.3)	33,558,072
Cecil	13,515,571	1,464,248	12.2	12,051,323	(406,564)	(3.3)	12,457,887
Charles	28,189,850	2,209,783	8.5	25,980,067	108,856	0.4	25,871,211
Dorchester	3,228,562	316,599	10.9	2,911,963	472,558	19.4	2,439,405
Frederick	51,801,066	5,012,261	10.7	46,788,805	492,087	1.1	46,296,718
Garrett	2,978,463	274,183	10.1	2,704,280	97,395	3.7	2,606,885
Harford	51,835,242	4,632,314	9.8	47,202,928	199,692	0.4	47,003,236
Howard	104,000,433	8,353,654	8.7	95,646,779	553,267	0.6	95,093,512
Kent	2,921,643	74,451	2.6	2,847,192	367,159	14.8	2,480,033
Montgomery	327,884,223	18,156,380	5.9	309,727,843	(2,242,775)	(0.7)	311,970,618
Prince George's	124,410,722	10,312,284	9.0	114,098,438	1,575,781	1.4	112,522,657
Queen Anne's	11,958,973	1,115,390	10.3	10,843,583	277,852	2.6	10,565,731
St. Mary's	23,398,390	2,470,779	11.8	20,927,611	1,634,571	8.5	19,293,040
Somerset	1,512,549	137,573	10.0	1,374,976	(25,884)	(1.8)	1,400,860
Talbot	6,214,181	(313,278)	(4.8)	6,527,459	667,708	11.4	5,859,751
Washington	20,511,053	1,716,842	9.1	18,794,211	2,565,918	15.8	16,228,293
Wicomico	10,933,204	925,399	9.2	10,007,805	(265,836)	(2.6)	10,273,641
Worcester	5,831,612	(794,565)	(12.0)	6,626,177	2,514,085	61.1	4,112,092
	<u>\$ 1,233,384,589</u>	<u>\$ 85,961,246</u>	<u>7.5</u>	<u>\$ 1,147,423,343</u>	<u>\$ 41,885,513</u>	<u>3.8</u>	<u>\$ 1,105,537,830</u>