

Comptroller of Maryland
Revenue Administration Division
First Quarter Distribution of Local Income Taxes
For Tax Year 2023
May 2023 Distribution
Table 1

	Gross Distribution			Wynne Credit			Net Distribution		
	Counties	Cities & Towns	Grand Total	Counties	Cities & Towns	Grand Total	Counties	Cities & Towns	Grand Total
Allegany	\$ 6,631,512	\$ 751,448	\$ 7,382,960	(1,343)	(16)	(1,359)	6,630,169	751,432	7,381,601
Anne Arundel	142,794,767	1,848,661	144,643,428	(221,181)	(3,514)	(224,695)	142,573,586	1,845,147	144,418,733
Baltimore County	188,705,864	-	188,705,864	(653,557)	-	(653,557)	188,052,307	-	188,052,307
Baltimore City	80,441,794	-	80,441,794	(60,093)	-	(60,093)	80,381,701	-	80,381,701
Calvert	22,346,171	317,806	22,663,977	(10,027)	-	(10,027)	22,336,144	317,806	22,653,950
Caroline	4,086,042	246,365	4,332,407	-	(9)	(9)	4,086,042	246,356	4,332,398
Carroll	43,295,409	1,811,954	45,107,363	-	(33)	(33)	43,295,409	1,811,921	45,107,330
Cecil	14,993,781	625,118	15,618,899	(40,183)	(1,008)	(41,191)	14,953,598	624,110	15,577,708
Charles	32,382,766	471,771	32,854,537	(6,295)	(173)	(6,467)	32,376,471	471,598	32,848,070
Dorchester	3,538,986	261,774	3,800,760	(4,031)	(6)	(4,037)	3,534,955	261,768	3,796,723
Frederick	64,086,290	4,088,931	68,175,221	-	(230)	(230)	64,086,290	4,088,701	68,174,991
Garrett	3,514,277	110,321	3,624,598	(1,368)	(1)	(1,369)	3,512,909	110,320	3,623,229
Harford	59,923,458	1,345,645	61,269,103	(22,695)	(355)	(23,050)	59,900,763	1,345,290	61,246,053
Howard	120,609,452	-	120,609,452	(113,811)	-	(113,811)	120,495,641	-	120,495,641
Kent	3,204,573	200,494	3,405,067	(10,488)	(27)	(10,515)	3,194,085	200,467	3,394,552
Montgomery	371,376,896	11,425,124	382,802,020	(1,820,486)	(40,748)	(1,861,234)	369,556,410	11,384,376	380,940,786
Prince George's	141,188,620	7,049,701	148,238,321	(31,428)	(1,490)	(32,917)	141,157,192	7,048,211	148,205,404
Queen Anne's	13,638,601	248,599	13,887,200	-	(2)	(2)	13,638,601	248,597	13,887,198
St. Mary's	25,140,179	200,302	25,340,481	-	-	-	25,140,179	200,302	25,340,481
Somerset	1,715,603	62,350	1,777,953	-	(7)	(7)	1,715,603	62,343	1,777,946
Talbot	7,631,376	564,507	8,195,883	-	(257)	(257)	7,631,376	564,250	8,195,626
Washington	21,598,331	1,119,418	22,717,749	(3,955)	(36)	(3,992)	21,594,376	1,119,382	22,713,757
Wicomico	12,514,235	776,153	13,290,388	(10,718)	(15)	(10,733)	12,503,517	776,138	13,279,655
Worcester	6,741,079	490,046	7,231,125	(8,749)	(708)	(9,457)	6,732,330	489,338	7,221,668
	<u>\$ 1,392,100,062</u>	<u>\$ 34,016,488</u>	<u>\$ 1,426,116,550</u>	<u>\$ (3,020,407)</u>	<u>\$ (48,633)</u>	<u>\$ (3,069,040)</u>	<u>1,389,079,654.63</u>	<u>\$ 33,967,855</u>	<u>\$ 1,423,047,510</u>

Comptroller of Maryland
Revenue Administration Division
Estimated Calculation of the
First Quarterly Distribution of Local Income Tax
For Tax Years 2023, 2022, and 2021

Table 2

	<u>2023</u>	<u>\$ Difference</u>	<u>%</u>	<u>2022</u>	<u>\$ Difference</u>	<u>%</u>	<u>2021</u>
1st Qtr. W/H Receipts	\$ 4,598,417,372	\$ 349,215,086	8.2	\$ 4,249,202,286	\$ 267,499,050	6.7	\$ 3,981,703,236
1st Qtr. Est. Receipts	247,446,896	(17,896,875)	(6.7)	265,343,771	10,154,715	4.0	255,189,056
1st Qtr. Dec. Credits	131,466,213	69,489,233	100.0 +	61,976,980	(8,029,470)	(11.5)	70,006,450
Total Receipts	<u>4,977,330,481</u>	<u>400,807,444</u>	8.8	<u>4,576,523,037</u>	<u>269,624,295</u>	6.3	<u>4,306,898,742</u>
Less: Unallocated Reserve	<u>(403,617,585)</u>	<u>(96,188,674)</u>	(31.3)	<u>(307,428,911)</u>	<u>(18,112,069)</u>	(6.3)	<u>(289,316,842)</u>
Receipts Available	4,573,712,896	304,618,770	7.1	4,269,094,126	251,512,226	6.3	4,017,581,900
Less: Refund Reserve	<u>(769,967,990)</u>	<u>(27,113,023)</u>	(3.6)	<u>(742,854,967)</u>	<u>(76,673,007)</u>	(11.5)	<u>(666,181,960)</u>
Net Receipts Available	<u>\$ 3,803,744,906</u>	<u>\$ 277,505,747</u>	7.9	<u>\$ 3,526,239,159</u>	<u>\$ 174,839,219</u>	5.2	<u>\$ 3,351,399,940</u>
Local Tax Percentage	37.641120%			37.869947%			37.869947%
Gross Local Tax	\$ 1,431,772,166	\$ 105,443,696	8.0	\$ 1,326,328,470	\$ 57,397,755	4.5	\$ 1,268,930,715
Less: Cost of Administration	<u>(5,655,615)</u>	<u>288,021</u>	4.8	<u>(5,943,636)</u>	<u>(800,749)</u>	(15.6)	<u>(5,142,887)</u>
Local Tax for Distribution	<u>\$ 1,426,116,551</u>	<u>\$ 105,731,717</u>	8.0	<u>\$ 1,320,384,834</u>	<u>\$ 56,597,006</u>	4.5	<u>\$ 1,263,787,828</u>
Payable to Counties	\$ 1,392,100,062	\$ 102,951,907	8.0	\$ 1,289,148,155	\$ 55,763,568	4.5	\$ 1,233,384,587
Payable to Cities and Towns	34,016,489	2,779,810	8.9	31,236,679	833,438	2.7	30,403,241
	<u>\$ 1,426,116,551</u>	<u>\$ 105,731,717</u>	8.0	<u>\$ 1,320,384,834</u>	<u>\$ 56,597,006</u>	4.5	<u>\$ 1,263,787,828</u>

Comptroller of Maryland
Revenue Administration Division
First Quarterly Distribution of Local Income Tax before deducting Wynne Credit
For Tax Years 2023, 2022, and 2021

Table 3

	2023	\$ Difference	%	2022	\$ Difference	%	2021
Allegany (1, 5)	\$ 6,631,512	\$ 447,645	7.2	\$ 6,183,867	\$ 237,025	4.0	\$ 5,946,842
Anne Arundel	142,794,767	10,799,783	8.2	131,994,984	4,907,042	3.9	127,087,942
Baltimore County	188,705,864	11,998,468	6.8	176,707,396	927,477	0.5	175,779,919
Baltimore City	80,441,794	4,910,716	6.5	75,531,078	2,178,736	3.0	73,352,342
Calvert	22,346,171	1,383,850	6.6	20,962,321	755,796	3.7	20,206,525
Caroline	4,086,042	257,980	6.7	3,828,062	236,458	6.6	3,591,604
Carroll	43,295,409	4,171,960	10.7	39,123,449	2,829,771	7.8	36,293,678
Cecil (2)	14,993,781	(21,385)	(0.1)	15,015,166	1,499,595	11.1	13,515,571
Charles	32,382,766	1,679,417	5.5	30,703,349	2,513,499	8.9	28,189,850
Dorchester	3,538,986	245,742	7.5	3,293,244	64,682	2.0	3,228,562
Frederick	64,086,290	7,358,953	13.0	56,727,337	4,926,271	9.5	51,801,066
Garrett	3,514,277	487,939	16.1	3,026,338	47,875	1.6	2,978,463
Harford	59,923,458	4,045,505	7.2	55,877,953	4,042,711	7.8	51,835,242
Howard	120,609,452	12,540,820	11.6	108,068,632	4,068,199	3.9	104,000,433
Kent	3,204,573	285,463	9.8	2,919,110	(2,533)	(0.1)	2,921,643
Montgomery	371,376,896	27,578,028	8.0	343,798,868	15,914,645	4.9	327,884,223
Prince George's	141,188,620	7,516,968	5.6	133,671,652	9,260,930	7.4	124,410,722
Queen Anne's	13,638,601	1,362,140	11.1	12,276,461	317,488	2.7	11,958,973
St. Mary's (3)	25,140,179	1,127,301	4.7	24,012,878	614,488	2.6	23,398,390
Somerset	1,715,603	158,783	10.2	1,556,820	44,271	2.9	1,512,549
Talbot	7,631,376	1,551,746	25.5	6,079,630	(134,551)	(2.2)	6,214,181
Washington (4)	21,598,331	1,233,310	6.1	20,365,021	(146,032)	(0.7)	20,511,053
Wicomico	12,514,235	983,354	8.5	11,530,881	597,677	5.5	10,933,204
Worcester	6,741,079	847,423	14.4	5,893,656	62,044	1.1	5,831,612
	<u>\$ 1,392,100,062</u>	<u>\$ 102,951,909</u>	<u>8.0</u>	<u>\$ 1,289,148,153</u>	<u>\$ 55,763,564</u>	<u>4.5</u>	<u>\$ 1,233,384,589</u>

Notes:

- (1) Allegany County's 2023 tax rate decreased to 3.03%, from 3.05% in the prior tax year.
- (2) Cecil County's 2023 tax rate decreased to 2.80%, from 3.00% in the prior tax year.
- (3) St. Mary's County's 2023 tax rate decreased to 3.00%, from 3.10% in the prior tax year.
- (4) Washington County's 2023 tax rate decreased to 2.95%, from 3.00% in the prior tax year.
- (5) Allegany County's 2023 distribution percentage was adjusted to reflect the normal distribution history by excluding the 2021 lottery winner filed tax returned in 2022.