

Comptroller of Maryland
Revenue Administration Division
Tax Year 2021 Fourth Quarter Distribution of Local Income Taxes
February 2022 Distribution
Table 1

				Wynne Credit			Net Distribution		
	Counties	Municipalities	Grand Total	Counties	Cities & Towns	Total	Counties	Cities & Towns	Grand Total
Allegany	\$ 9,239,141	\$ 694,935	\$ 9,934,076	(1,343)	(16)	(1,359)	9,237,798	694,919	9,932,717
Anne Arundel	191,083,648	1,607,532	192,691,180	(221,181)	(3,514)	(224,695)	190,862,467	1,604,018	192,466,485
Baltimore County	262,839,943	-	262,839,943	(653,557)	-	(653,557)	262,186,386	-	262,186,386
Baltimore City	109,682,185	-	109,682,185	(60,093)	-	(60,093)	109,622,092	-	109,622,092
Calvert	30,354,471	296,768	30,651,239	(10,027)	-	(10,027)	30,344,444	296,768	30,641,212
Caroline	5,458,073	224,966	5,683,039	-	(9)	(9)	5,458,073	224,957	5,683,030
Carroll	54,946,740	1,633,519	56,580,259	-	(33)	(33)	54,946,740	1,633,486	56,580,226
Cecil	20,477,908	635,150	21,113,058	(40,183)	(1,008)	(41,191)	20,437,725	634,142	21,071,867
Charles	42,321,339	448,976	42,770,315	(6,295)	(173)	(6,467)	42,315,044	448,803	42,763,848
Dorchester	4,944,742	244,765	5,189,507	(4,031)	(6)	(4,037)	4,940,711	244,759	5,185,470
Frederick	79,005,459	3,600,730	82,606,189	-	(230)	(230)	79,005,459	3,600,500	82,605,959
Garrett	4,503,346	100,037	4,603,383	(1,368)	(1)	(1,369)	4,501,978	100,036	4,602,014
Harford	78,046,586	1,244,539	79,291,125	(22,695)	(355)	(23,050)	78,023,891	1,244,184	79,268,075
Howard	155,509,617	-	155,509,617	(113,811)	-	(113,811)	155,395,806	-	155,395,806
Kent	4,474,513	174,859	4,649,372	(10,488)	(27)	(10,515)	4,464,025	174,832	4,638,857
Montgomery	494,845,309	10,410,671	505,255,980	(1,820,486)	(40,748)	(1,861,234)	493,024,823	10,369,923	503,394,746
Prince George's	188,999,546	6,831,458	195,831,004	(31,428)	(1,490)	(32,917)	188,968,118	6,829,968	195,798,087
Queen Anne's	17,979,015	220,490	18,199,505	-	(2)	(2)	17,979,015	220,488	18,199,503
St. Mary's	35,041,723	180,859	35,222,582	-	-	-	35,041,723	180,859	35,222,582
Somerset	2,285,126	56,165	2,341,291	-	(7)	(7)	2,285,126	56,158	2,341,284
Talbot	9,525,019	491,720	10,016,739	-	(257)	(257)	9,525,019	491,463	10,016,482
Washington	31,098,495	1,048,242	32,146,737	(3,955)	(36)	(3,992)	31,094,540	1,048,206	32,142,745
Wicomico	16,636,479	726,509	17,362,988	(10,718)	(15)	(10,733)	16,625,761	726,494	17,352,255
Worcester	9,110,810	432,760	9,543,570	(8,749)	(708)	(9,457)	9,102,061	432,052	9,534,113
	<u>\$ 1,858,409,233</u>	<u>\$ 31,305,650</u>	<u>\$ 1,889,714,883</u>	<u>\$ (3,020,407)</u>	<u>\$ (48,633)</u>	<u>\$ (3,069,040)</u>	<u>1,855,388,825.63</u>	<u>\$ 31,257,017</u>	<u>\$ 1,886,645,843</u>

Comptroller of Maryland
Revenue Administration Division
Estimated Calculation of the
Fourth Quarterly Distribution of Local Income Tax
For Tax Years 2022, 2021, and 2020
Table 2

	<u>2021</u>	<u>\$ Difference</u>	<u>%</u>	+	<u>2020</u>	<u>\$ Difference</u>	<u>%</u>	+	<u>2019</u>
Late 3rd Qtr. Receipts	\$ 3,669,024	\$ (9,195,470)	100.0		\$ 12,864,494	\$ 8,368,827	100.0		\$ 4,495,667
4th Qtr. W/H Receipts	4,679,502,130	361,576,333	8.4		4,317,925,797	389,425,110	9.9		3,928,500,687
4th Qtr. Est. Receipts	1,496,450,401	259,370,255	21.0		1,237,080,146	468,251,313	60.9		768,828,833
4th Qtr. Dec. Credits	<u>263,162,712</u>	<u>(101,723,787)</u>	<u>(27.9)</u>		<u>364,886,499</u>	<u>35,673,025</u>	<u>10.8</u>		<u>329,213,474</u>
Total Receipts	6,442,784,267	510,027,331	8.6		5,932,756,936	901,718,275	17.9		5,031,038,661
Less: Unallocated Reserve	<u>(432,795,408)</u>	<u>(34,261,195)</u>	<u>(8.6)</u>		<u>(398,534,213)</u>	<u>(39,606,784)</u>	<u>(11.0)</u>		<u>(358,927,429)</u>
Receipts Available	6,009,988,859	475,766,136	8.6		5,534,222,723	862,111,491	18.5		4,672,111,232
Less: Refund Reserve	<u>(997,514,794)</u>	<u>(78,916,394)</u>	<u>(8.6)</u>		<u>(918,598,400)</u>	<u>(158,731,761)</u>	<u>(20.9)</u>		<u>(759,866,639)</u>
Net Receipts Available	<u>\$ 5,012,474,065</u>	<u>\$ 396,849,742</u>	<u>8.6</u>		<u>\$ 4,615,624,323</u>	<u>\$ 703,379,730</u>	<u>18.0</u>		<u>\$ 3,912,244,593</u>
Local Tax Percentage	37.869948%				37.841094%				36.859886%
Gross Local Tax	\$ 1,898,221,323	\$ 151,618,603	8.7		\$ 1,746,602,720	\$ 304,553,813	21.1		\$ 1,442,048,907
Less: Cost of Administration	<u>(8,506,442)</u>	<u>(1,427,583)</u>	<u>(20.2)</u>		<u>(7,078,859)</u>	<u>(1,907,744)</u>	<u>(36.9)</u>		<u>(5,171,115)</u>
Local Tax for Distribution	<u><u>1,889,714,881</u></u>	<u><u>150,191,020</u></u>	<u><u>8.6</u></u>		<u><u>1,739,523,861</u></u>	<u><u>302,646,069</u></u>	<u><u>21.1</u></u>		<u><u>1,436,877,792</u></u>
Payable to Counties	\$ 1,858,409,232	\$ 149,281,862	8.7		\$ 1,709,127,370	\$ 300,957,857	21.4		\$ 1,408,169,513
Payable to Cities and Towns	<u>31,305,649</u>	<u>909,158</u>	<u>3.0</u>		<u>30,396,491</u>	<u>1,688,212</u>	<u>5.9</u>		<u>28,708,279</u>
	<u><u>\$ 1,889,714,881</u></u>	<u><u>\$ 150,191,020</u></u>	<u><u>8.6</u></u>		<u><u>\$ 1,739,523,861</u></u>	<u><u>\$ 302,646,069</u></u>	<u><u>21.1</u></u>		<u><u>\$ 1,436,877,792</u></u>

Comptroller of Maryland
Revenue Administration Division
Cumulative Local Income Tax Distributions excluding Cities and Towns
Estimated Distributions through February 2022, 2021, and 2020, respectively
Table 3

	<u>Tax Year 2021</u>	<u>\$ Difference</u>	<u>%</u>	<u>Tax Year 2020</u>	<u>\$ Difference</u>	<u>%</u>	<u>Tax Year 2019</u>
Allegany	\$ 29,423,140	\$ 3,621,822	14.0	\$ 25,801,318	\$ 1,387,659	5.7	\$ 24,413,659
Anne Arundel (1)	615,532,684	67,511,524	12.3	548,021,160	94,095,527	20.7	453,925,633
Baltimore County (2)	847,884,223	89,334,324	11.8	758,549,899	123,124,795	19.4	635,425,104
Baltimore City	353,819,106	39,865,978	12.7	313,953,128	21,354,944	7.3	292,598,184
Calvert	97,730,465	12,647,663	14.9	85,082,802	7,529,095	9.7	77,553,707
Caroline (3)	17,469,769	857,676	5.2	16,612,093	2,325,082	16.3	14,287,011
Carroll	176,225,428	20,293,939	13.0	155,931,489	10,705,728	7.4	145,225,761
Cecil	65,647,636	8,291,811	14.5	57,355,825	3,751,883	7.0	53,603,942
Charles	136,257,348	15,447,270	12.8	120,810,078	8,588,928	7.7	112,221,150
Dorchester (4)	15,801,719	1,994,362	14.4	13,807,357	3,420,233	32.9	10,387,124
Frederick	252,697,699	31,384,359	14.2	221,313,340	19,176,696	9.5	202,136,644
Garrett	14,466,485	1,667,148	13.0	12,799,337	1,286,383	11.2	11,512,954
Harford	251,005,170	30,118,117	13.6	220,887,053	16,942,072	8.3	203,944,981
Howard	501,651,877	57,390,220	12.9	444,261,657	31,843,551	7.7	412,418,106
Kent (5)	14,336,090	1,392,684	10.8	12,943,406	1,960,878	17.9	10,982,528
Montgomery	1,591,905,462	170,107,855	12.0	1,421,797,607	73,400,744	5.4	1,348,396,863
Prince George's	605,912,556	71,582,619	13.4	534,329,937	42,381,649	8.6	491,948,288
Queen Anne's	57,874,797	7,126,016	14.0	50,748,781	4,359,263	9.4	46,389,518
St. Mary's (6)	112,940,021	14,192,977	14.4	98,747,044	14,227,896	16.8	84,519,148
Somerset	7,338,266	900,265	14.0	6,438,001	432,428	7.2	6,005,573
Talbot	30,493,525	2,461,167	8.8	28,032,358	1,010,254	3.7	27,022,104
Washington (7)	99,623,111	11,744,906	13.4	87,878,205	17,322,053	24.6	70,556,152
Wicomico	53,203,545	6,376,314	13.6	46,827,231	2,885,602	6.6	43,941,629
Worcester (8)	29,037,646	3,917,012	15.6	25,120,634	7,210,096	40.3	17,910,538
	<u>\$ 5,978,277,768</u>	<u>\$ 670,228,028</u>	<u>12.6</u>	<u>\$ 5,308,049,740</u>	<u>\$ 510,723,439</u>	<u>10.6</u>	<u>\$ 4,797,326,301</u>

Notes:

- (1) Anne Arundel County's 2020 tax rate increased to 2.81%, from 2.50% in the prior tax year.
- (2) Baltimore County's 2020 tax rate increased to 3.20%, from 2.83% in the prior tax year.
- (3) Caroline County's 2019 tax rate increased to 3.20%, from 2.73% in the prior tax year.
- (4) Dorchester County's 2020 tax rate increased to 3.20%, from 2.62% in the prior tax year.
- (5) Kent County's 2020 tax rate increased to 3.20%, from 2.85% in the prior tax year.
- (6) St. Mary's County's 2020 tax rate increased to 3.17%, from 3.00% in the prior tax year.
- (7) Washington County's 2020 tax rate increased to 3.20%, from 2.80% in the prior tax year.
- (8) Worcester County's 2020 tax rate increased to 2.25%, from 1.75% in the prior tax year.