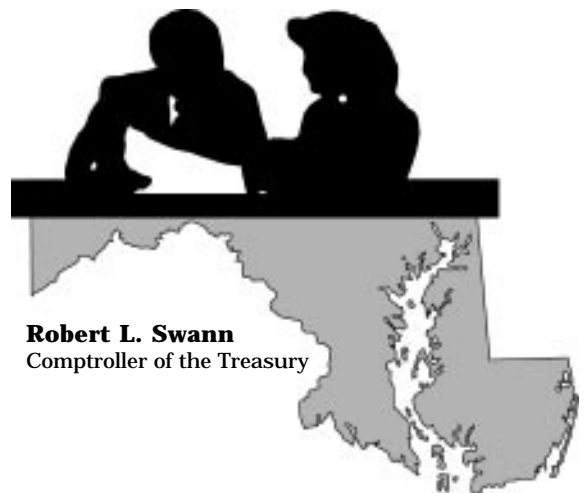


State of Maryland

Consolidated Revenue Report

Fiscal Year 1998



Robert L. Swann
Comptroller of the Treasury

Serving Maryland taxpayers

**TO THE GOVERNOR, MEMBERS OF THE GENERAL ASSEMBLY
AND THE PEOPLE OF MARYLAND:**

I am pleased to submit to you this ninth consolidated report on those revenues collected by the Comptroller of the Treasury. This report is not intended to replace the Comprehensive Annual Financial Report, also issued by my office, which summarizes the annual financial activities of the state.

During fiscal year 1998, the Comptroller's Office collected \$10 billion in revenues. Of this amount, \$6.8 billion was deposited into the state's general fund, \$2.4 billion was collected for distribution to Maryland's counties and municipalities, and \$745 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 58 cents per \$100 collected.

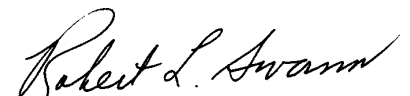
The Comptroller's Office continues to expand the technologies used to collect revenue and provide service. The comptroller's website, with its emphasis on interactive and information services for both businesses and individuals, was one big reason Maryland was ranked first among the states by a wide margin in 1997 in using digital technology in tax administration

and taxpayer services. In March 1998, Maryland became the first state to allow new businesses to register for a variety of tax accounts online, through the comptroller's website. Our newly redesigned website is even more user friendly, offering visual, navigation, and content improvement.

We are expanding the use of electronic filing for personal income taxes by allowing Maryland taxpayers to file from their personal computers for the first time for 1998 tax returns.

Helping to implement the state tax cut effective for tax year 1998 was a major initiative for our office in fiscal year 1998 and continues to be a priority this year. The tax cut has required new withholding tables, extensively redesigned forms, and a major public education effort designed to minimize taxpayer confusion.

I hope this report will help you understand the organization and operations of my office and its efforts to fairly and equitably administer Maryland's tax laws.



For further information, contact:
Comptroller of the Treasury, Box 466, Louis L. Goldstein Treasury Building,
Annapolis, Maryland 21404 • 410-974-3801

MISSION

The Comptroller's Office is dedicated to carrying out its duties and responsibilities equitably, effectively, and efficiently; to providing excellent service while treating Maryland taxpayers fairly and courteously; to responsibly managing public resources; and to maintaining and improving the integrity of Maryland's finances and the excellence of Maryland's fiscal reputation.

ORGANIZATION

The Comptroller of the Treasury 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) Data Services, which entails responsibility for data processing/computer services for most state agencies.



A BRIEF HISTORY OF THE COMPTROLLER OF THE TREASURY

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 data services to other state agencies, the Comptroller's Office touches the lives of many Marylanders.

EXECUTIVE DIRECTION AND ADMINISTRATION

OFFICE OF THE COMPTROLLER

The Office of the Comptroller provides executive direction for the Comptroller of the Treasury, including staff support for the comptroller and deputy comptrollers. The public affairs and training functions are also included, as is 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 the Treasury. The office provides mailroom, printing 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 HUMAN RESOURCES

The Office of Human Resources provides recruiting, personnel and equal employment opportunity services to the Comptroller of the Treasury.

In 1998, Maryland became the first state in the nation to allow new businesses to register a variety of tax accounts online.

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 business situations as they affect the revenue of the state. 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, fuel quality testing; and

alcohol and tobacco law enforcement.

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;

- collecting and distributing the Environmental Trust Fund revenue pursuant to Section 3-302 of the Natural Resources Article of the Annotated Code of Maryland, the Telephone Trust Fund revenue pursuant to Section 18-105 of Article 41 of the Annotated Code of Maryland, and the Telecommunications Access of Maryland Surcharge under Section 6-507 of Article 41 of the Annotated Code of Maryland; and

- enforcing the State Revenue License Laws under Title 17 of the Business Regulation Article of the Annotated Code of Maryland.

In 1999, for the first time, taxpayers will be able to file Maryland personal tax returns from their personal computers - a convenience for the taxpayer and a considerable savings to the state.

REGULATION

Maryland became a leader in the field of petroleum testing when the motor fuel testing laboratory opened in 1974.

ALCOHOL AND TOBACCO TAX UNIT

This unit administers laws and regulations pertaining to alcoholic beverages and tobacco. The unit 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 cigarettes.

In fulfillment of its responsibilities, the unit 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 UNIT

This unit 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.

FINANCIAL CONTROL

GENERAL ACCOUNTING DIVISION

The General Accounting Division maintains the state's general ledger and other official accounting records, which account for all state funds; exercises over-all appropriation control; performs compliance auditing on all disbursements; approves warrants for all money to be paid into or out of the treasury; countersigns and distributes all state treasury checks; promulgates general guidance on matters concerning internal control; prepares the state's comprehensive annual financial reports and certain other financial reports; makes certain calculations concerning the administration and distribution of revenues; and manages the contract for the audit of the state's

annual financial report and 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.

By using a corporate credit card, the Comptroller's Office is cutting costly paperwork for state agencies while providing faster payments to vendors doing business with the state.

Direct Deposit for State Employees



DATA SERVICES

DATA PROCESSING DIVISION

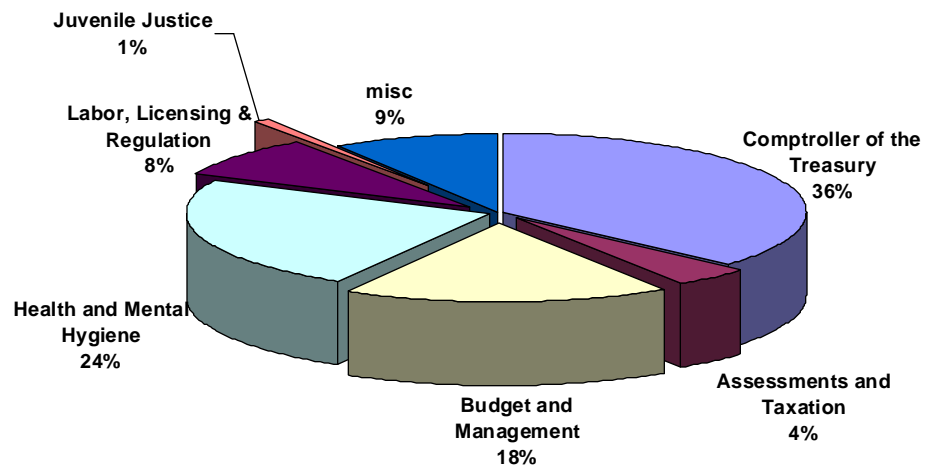
This division functions as a service bureau, providing modern data processing/computer services to most state agencies. The division includes a large computer center in Annapolis, known as the Annapolis Data Center.

The computer center is connected to more than 19,000 remote terminals throughout the state and is critical to the daily operation of most state agencies. The security and privacy of information is of the highest priority.

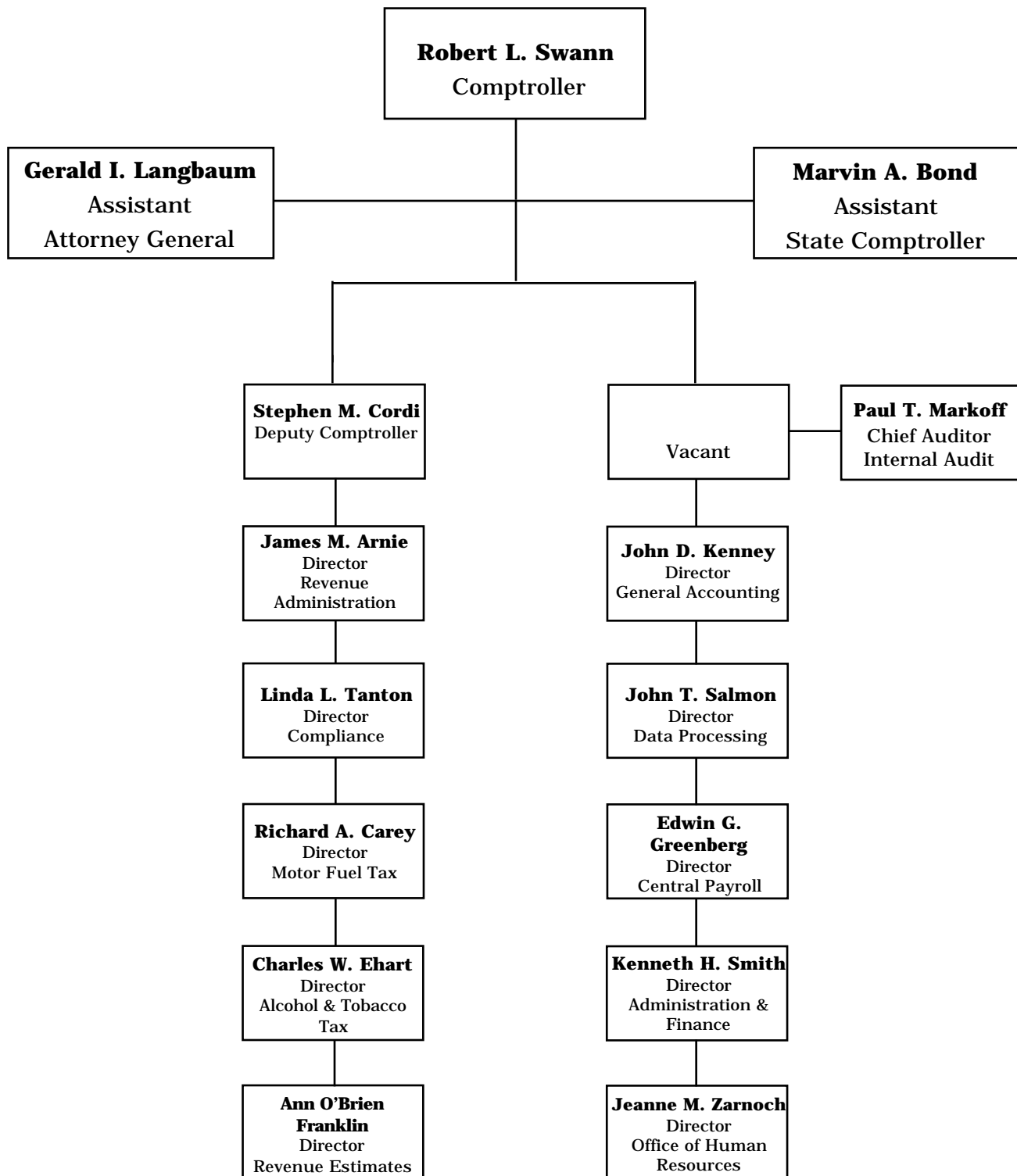
The Comptroller's Office has been recognized as being on schedule in addressing the year 2000 computer problem.

ANNAPOLIS DATA CENTER

USING AGENCIES FISCAL YEAR 1998



COMPTROLLER OF THE TREASURY ORGANIZATIONAL CHART



REVENUES COLLECTED BY THE COMPTROLLER'S OFFICE

State and local revenues collected by the Comptroller's Office by source and fund

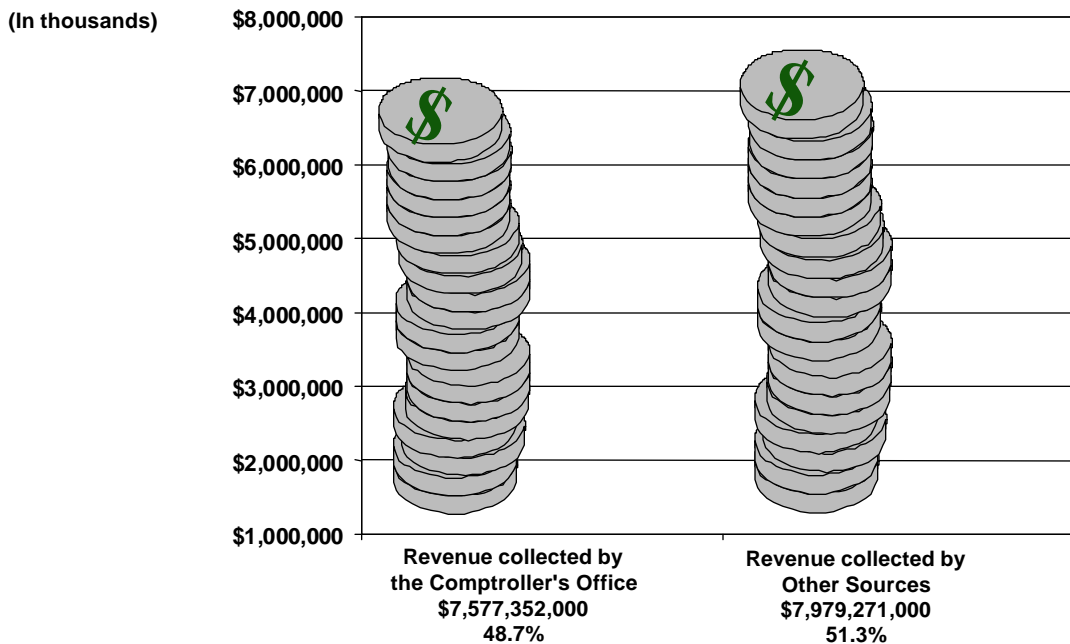
(Dollars in thousands)

The Comptroller's Office collects revenue on behalf of both the state and local governments. The \$7.6 billion in state receipts that were collected by the Comptroller's Office in fiscal year 1998 represents 48.7 percent of the \$15.6 billion in total state revenues received.

	FY 1998				FY 1997 Total	\$ Growth	% Change
	General	State Special	Local	Total			
Personal Income Tax	\$4,156,142	\$ -	\$2,333,091	\$6,489,233	\$5,858,974	\$630,259	10.8
Corporation Income Tax	268,630	82,945	-	351,576	348,051	3,524	1.0
Sales and Use Tax	2,161,152	-	-	2,161,152	2,093,821	67,332	3.2
Motor Fuel Tax	10,911	615,792	-	626,703	615,610	11,093	1.8
Alcohol Taxes	23,939	-	-	23,939	23,377	562	2.4
Tobacco Taxes	128,272	-	-	128,272	130,162	(1,890)	(1.5)
Estate Tax	56,761	-	-	56,761	38,090	18,671	49.0
Savings and Loan Association Franchise Tax	1,480	-	-	1,480	1,539	(59)	(3.8)
Admissions and Amusement Tax	-	1,030	48,748	49,778	44,658	5,120	11.5
Energy Generation Surcharge	-	7,983	-	7,983	7,559	424	5.6
Emergency Telephone System Tax	-	22,551	-	22,551	21,300	1,251	5.9
Unclaimed Property	25,491	2,287	-	27,778	23,879	3,899	16.3
Telecommunications Access of Maryland	-	6,833	-	6,833	4,304	2,529	58.8
Tire Recycling Fee	-	5,153	-	5,153	5,037	116	2.3
Total	\$6,832,777	\$744,575	\$2,381,839	\$9,959,191	\$9,216,360	\$742,831	8.1

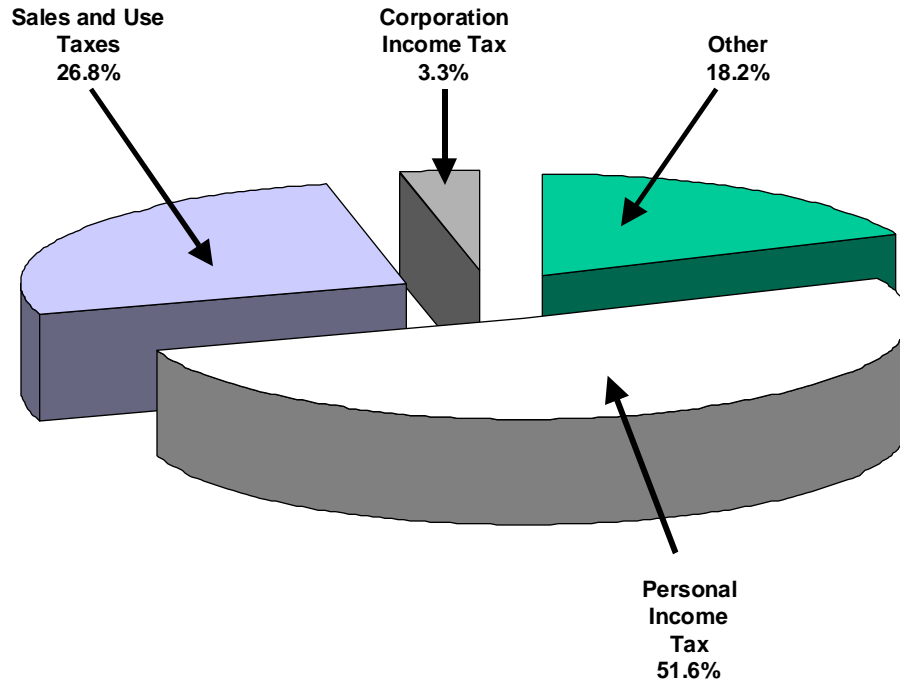
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TOTAL STATE REVENUE FOR FISCAL YEAR 1998



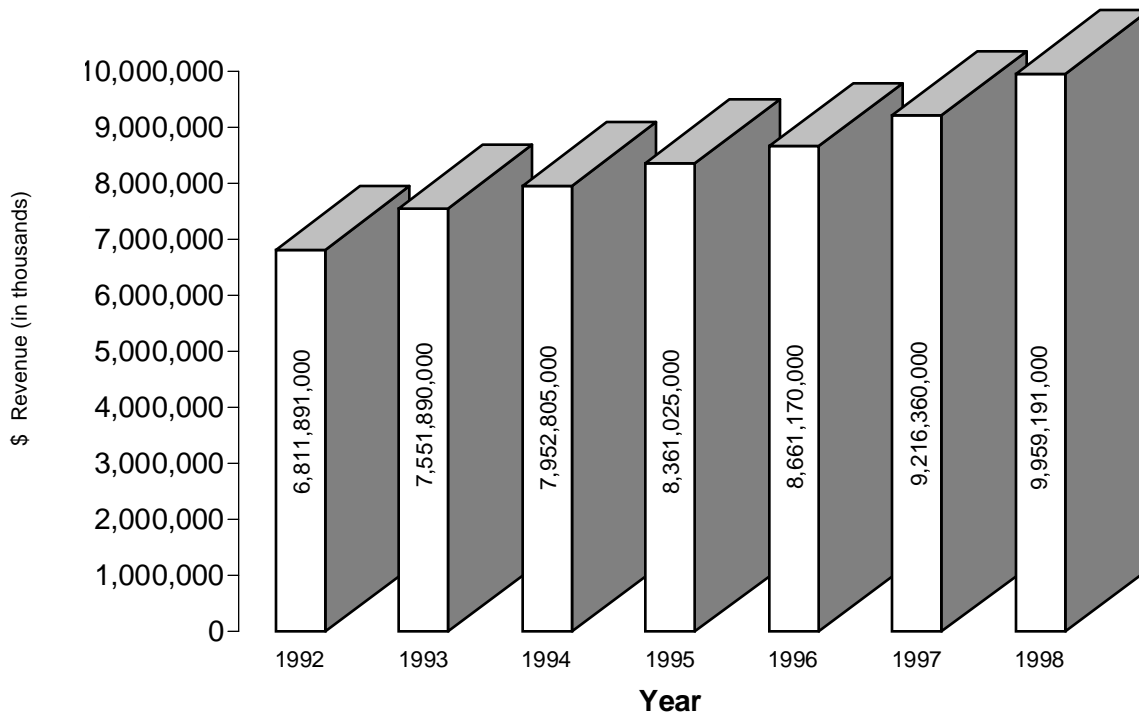
GENERAL FUND REVENUE COLLECTION

During fiscal year 1998, the Comptroller's Office collected 85 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 1992, the comptroller's office collected \$6.8 billion in state and local revenues. In fiscal year 1998, these collections amounted to \$10 billion - a 46 percent increase. The following chart shows the annual growth in these collections.



TAXES ADMINISTERED BY THE COMPTROLLER'S OFFICE

Revenue Source	Rate (as of June 30, 1998)	Description
State Personal Income Tax	2% 1st \$1,000 3% 2nd \$1,000 4% 3rd \$1,000 and: 4.875% 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 entire net income of the corporation apportioned and allocated to Maryland.
County (Local) Income Tax	A minimum of 20% and a maximum of 60% of state tax liability	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 the state income tax (after deduction of earned income credits).
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.
Savings and Loan Association Franchise Tax	0.013%	Annual tax on the total withdrawal value of Franchise Tax deposits that a savings and loan association holds in the state on December 31.
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	\$.12 per month paid by each subscriber	A tax imposed on telephone subscribers in Maryland to provide telephone service to hearing and speech impaired citizens.

Revenue Source	Rate	Description
Tire Recycling Fee	\$1.00 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.
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		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 licensable general or limited.
Airplane	Beer, Wine, Liquor \$200	
Railroad	Beer, Wine, Liquor \$200	
Water Vessel	Beer, Wine, Liquor \$150	
Statewide Caterer's	Beer, Wine, Liquor \$250-2,000	
Alcoholic Beverages Permits	Ranges from \$2 - \$500	A variety of permits are issued authorizing the sale, shipment, transport, storage and solicitation of alcoholic beverages
Tobacco Tax	\$.18 for each pack of 10 or fewer cigarettes and \$.36 per pack of at least 11 and not more than 20 cigarettes. \$.018 per each cigarette in packages of more than 20	Licensed Maryland cigarette wholesalers pay tax by purchasing tax stamps which they affix 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.
Motor Fuel Tax	\$.235 per gallon \$.2425 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.
Aviation Fuel Tax	\$.235 per gallon \$.07 per gallon	Tax on clean-burning fuels used as a motor fuel. 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 Fees	\$7 per vehicle (2-decal set per vehicle)	Annual IFTA license and identification markers 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 1998, the Comptroller's Office collected \$7.4 billion in state and local income tax payments and refunded \$892.0 million 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 towns, and special taxing districts within those counties.

Table 1
Personal Income Tax
Fiscal Year 1998

	Gross Revenues	Less				Net amount to the General Fund
		Refunds	Reserve for Subdivisions	Chesapeake Bay and Endangered Species Fund	Fair Campaign Fund	
Personal income tax	\$6,896,755,344	\$877,937,937	\$2,315,027,541	\$873,873	\$98,187	\$3,702,817,806
Personal estimated tax payments not claimed on returns	\$47,995,457					\$47,995,457
Employer withholding tax payments not claimed on returns	\$386,518,311	\$9,892,433				\$376,625,878
Fiduciary income tax	\$37,212,633	\$2,413,934	\$18,063,874	\$86	\$40	\$16,734,699
Fiduciary estimated tax payments not claimed on returns	\$15,145,638					\$15,145,638
Unidentified tax payments	(\$1,414,336)	\$1,763,306				(\$3,177,642)
Total	\$7,382,213,047	\$892,007,610	\$2,333,091,415	\$873,959	\$98,227	\$4,156,141,836

Table 2
Distribution of Local Income Tax Receipts
Fiscal Year 1998
(Dollars in Thousands)

County	Distribution to Cities & Towns	Distributions to Counties	Total Distributions
Allegany	\$ 1,999	\$ 16,591	\$ 18,590
Anne Arundel	2,552	199,955	202,507
Baltimore	-	353,166	353,166
Calvert	225	26,603	26,828
Caroline	327	7,318	7,645
Carroll	1,938	56,986	58,924
Cecil	842	23,831	24,673
Charles	593	37,953	38,546
Dorchester	433	6,507	6,940
Frederick	3,292	66,305	69,597
Garrett	225	5,754	5,979
Harford	1,662	77,242	78,904
Howard	-	127,367	127,367
Kent	265	5,422	5,687
Montgomery	13,831	602,825	616,656
Prince George's	11,823	264,007	275,830
Queen Anne's	198	16,145	16,343
St. Mary's	77	29,118	29,195
Somerset	131	4,013	4,144
Talbot	974	12,322	13,296
Washington	1,807	33,991	35,798
Wicomico	1,266	24,683	25,949
Worcester	789	6,394	7,183
Baltimore City	-	137,623	137,623
Total	\$ 45,249	\$ 2,142,121	\$ 2,187,370

CORPORATION INCOME TAX

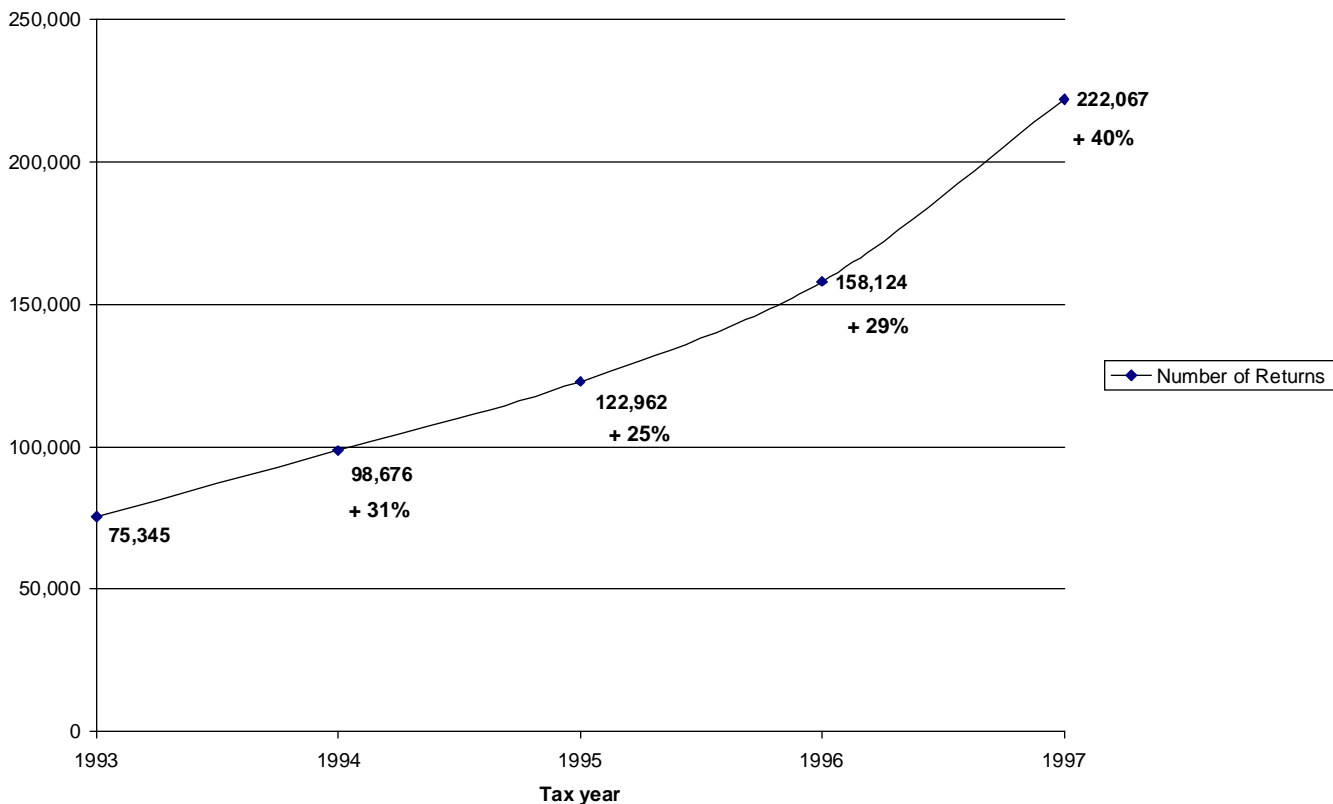
During fiscal year 1998, the Revenue Administration Division collected 351.6 million in corporation income tax revenues.

The revenues collected 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 1998.

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		\$268,630	
Special Funds:		\$82,946	
Transportation Trust Fund	\$37,669		
Gasoline and Motor Vehicle Revenue Account	\$45,277		
Total		\$351,576	

Maryland Returns Filed Electronically



SALES AND USE TAX

During fiscal year 1998, the Comptroller's Office collected \$2.16 billion in net sales and use tax receipts. Tax collections totalled \$2.18 billion, and refunds totalled \$18.8 million.

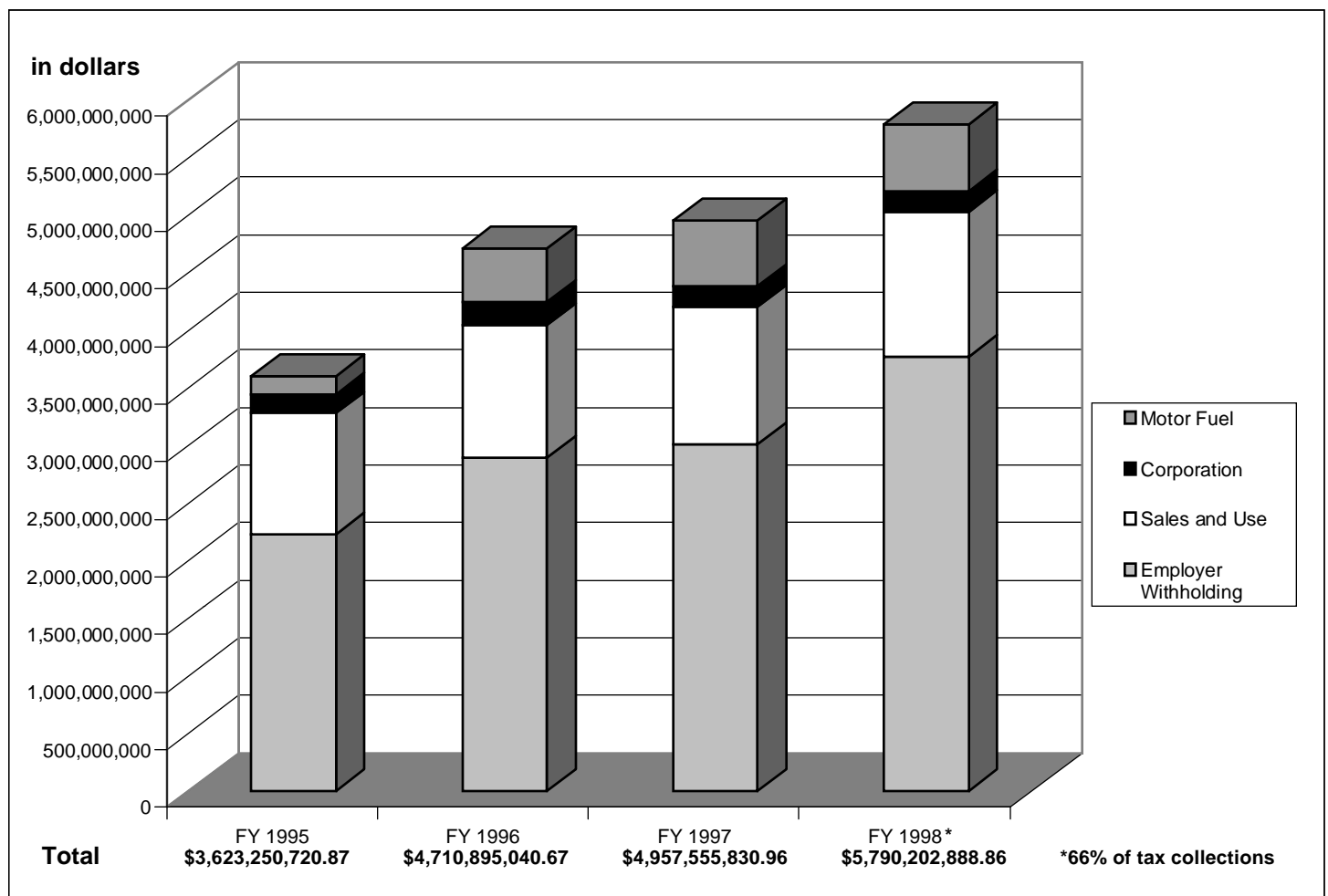
The taxable food and beverage group produced the largest amount of revenue (\$445.4 million), followed by the general merchandise group (\$409.1 million). The miscellaneous category produced the third largest amount (\$292.0 million). This category includes a variety of goods and services, such as book-

stores, card stores, florists and security services.

Among the state's geographic regions, Baltimore County generated the most revenue (\$322.8 million), followed by Montgomery County (\$310.4 million), Prince George's County (\$260.4 million), Baltimore City (\$219.3 million) and Anne Arundel County (\$181.3 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 1998.

TAXES PAID BY ELECTRONIC FUNDS TRANSFER



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.

Table 3
Sales and Use Tax Receipts by County
(Dollars in Thousands)

	F.Y. 1998	F.Y. 1997	% Change	% of FY 97 Total
Allegany	\$29,890	\$28,520	4.80	1.37
Anne Arundel	181,314	179,524	1.00	8.32
Baltimore	322,755	325,419	(0.82)	14.81
Calvert	16,343	14,408	13.43	0.75
Caroline	3,769	4,005	(5.89)	0.17
Carroll	43,365	41,406	4.73	1.99
Cecil	20,438	19,042	7.33	0.94
Charles	50,020	49,040	2.00	2.29
Dorchester	7,783	7,000	11.19	0.36
Frederick	62,849	61,483	2.22	2.88
Garrett	8,313	8,153	1.96	0.38
Harford	64,421	58,043	10.99	2.96
Howard	90,982	86,408	5.29	4.17
Kent	5,738	5,546	3.46	0.26
Montgomery	310,437	309,513	0.30	14.24
Prince George's	260,442	252,007	3.35	11.95
Queen Anne's	11,677	11,018	5.98	0.54
St. Mary's	23,411	20,311	15.26	1.07
Somerset	2,584	2,721	(5.03)	0.12
Talbot	20,121	17,662	13.92	0.92
Washington	48,863	49,176	(0.64)	2.24
Wicomico	39,750	37,939	4.77	1.82
Worcester	39,187	35,756	9.60	1.80
Baltimore City	219,257	211,325	3.75	10.06
District of Columbia	41,397	22,609	83.10	1.90
Other/Out-of-State Vendors	254,856	245,925	3.63	11.69
Total Gross Receipts	<u>\$2,179,962</u>	<u>\$2,103,964</u>	3.61	100.00
Less Refunds	(18,810)	(10,144)	85.44	
Total Net Receipts	<u><u>\$2,161,152</u></u>	<u><u>\$2,093,821</u></u>	3.22	

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 F.Y. 1998***(Dollars in Thousands)*

County	Food & Beverage	Apparel	General Merchandise	Automotive	Furniture & Appliances
Allegany	\$ 6,085	\$ 942	\$ 8,770	\$ 1,689	\$ 2,758
Anne Arundel	45,812	10,246	40,621	16,023	18,422
Baltimore	68,640	19,975	65,095	21,646	41,312
Calvert	4,424	233	4,702	1,027	704
Caroline	1,257	9	302	509	234
Carroll	9,718	1,091	11,981	3,136	2,793
Cecil	6,517	1,121	4,714	1,990	708
Charles	10,521	3,383	13,682	3,510	3,263
Dorchester	1,931	125	2,853	509	306
Frederick	14,757	2,572	13,891	4,045	4,530
Garrett	2,110	55	1,327	942	361
Harford	15,589	1,953	18,987	4,805	5,129
Howard	20,194	4,411	17,754	5,462	13,455
Kent	1,706	120	666	526	245
Montgomery	69,114	21,391	58,241	20,181	49,648
Prince George's	57,376	14,823	58,136	20,899	30,548
Queen Anne's	3,435	1,738	1,868	980	700
St. Mary's	6,248	334	6,763	2,147	1,583
Somerset	1,053	1	258	188	158
Talbot	4,586	458	4,549	1,395	962
Washington	11,143	1,156	10,580	3,445	4,763
Wicomico	6,921	1,766	12,509	2,539	3,251
Worcester	15,880	1,811	5,602	1,156	1,326
Baltimore City	55,211	10,271	17,014	11,808	18,283
District of Columbia	660	352	5,241	614	8,121
Other-Out-Of-State Vendors	4,503	4,774	22,985	7,185	69,419
Total	\$ 445,391	\$ 105,111	\$ 409,091	\$ 138,356	\$ 282,982

Notes: Details may not add to total due to rounding

County-specific sales tax data for FY 1998 may not be comparable to prior years due to changes in the allocation methodology.

Sales and Use Tax Gross Receipts by County and Principal Type of Business for F.Y. 1998
(Continued)

Building & Industrial Supplies	Utilities & Transportation	Hardware, Machinery, & Equipment	Misc.	Assessment Collections	Total Collections	
\$ 4,553	\$ 1,895	\$ 465	\$ 2,508	\$ 225	\$ 29,890	Allegany
18,030	3,367	5,823	21,994	976	181,314	Anne Arundel
33,580	25,124	8,336	36,238	2,809	322,755	Baltimore
1,892	1,239	761	1,329	32	16,343	Calvert
413	323	174	538	10	3,769	Caroline
6,752	1,955	1,911	3,803	225	43,365	Carroll
2,235	39	584	2,107	423	20,438	Cecil
7,730	2,778	1,075	3,903	175	50,020	Charles
655	580	286	502	36	7,783	Dorchester
12,169	2,277	1,891	6,351	366	62,849	Frederick
1,446	476	281	1,251	64	8,313	Garrett
8,647	614	1,906	5,781	1,010	64,421	Harford
8,486	2,232	3,475	14,776	737	90,982	Howard
964	489	334	683	5	5,738	Kent
25,070	17,473	6,615	39,126	3,578	310,437	Montgomery
32,272	10,840	6,716	26,255	2,577	260,442	Prince George's
894	586	344	1,079	53	11,677	Queen Anne's
2,641	1,245	643	1,724	83	23,411	St. Mary's
113	489	49	270	5	2,584	Somerset
3,151	1,940	725	2,326	29	20,121	Talbot
8,850	1,725	1,404	5,381	416	48,863	Washington
4,647	1,809	1,896	4,094	318	39,750	Wicomico
1,950	765	803	9,433	461	39,187	Worcester
26,183	39,706	7,338	32,074	1,369	219,257	Baltimore City
7,076	8,432	1,377	7,988	1,536	41,397	District of Columbia
53,731	17,076	11,921	60,449	2,813	254,856	Out-Of-State Vendors
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	
\$ 274,130	\$ 145,474	\$ 67,133	\$ 291,963	\$ 20,331	\$ 2,179,962	

ADMISSIONS AND AMUSEMENT TAX

The Comptroller's Office is also 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 1998.

Table 5
Admissions and Amusement Tax Receipts and Distributions
(Dollars in Thousands)

County	Net Receipts	Administrative Expense	Total Distributed
Allegany	\$ 290	\$ 6	\$ 284
Anne Arundel	4,100	85	4,015
Baltimore	6,207	129	6,078
Calvert	47	1	46
Caroline	3	*	3
Carroll	821	18	803
Cecil	218	4	214
Charles	713	15	698
Dorchester	51	1	50
Frederick	930	19	911
Garrett	355	7	348
Harford	612	11	601
Howard	1,306	27	1,279
Kent	86	2	84
Montgomery	4,372	90	4,282
Prince George's	11,297	234	11,063
Queen Anne's	225	5	220
St. Mary's	98	2	96
Somerset	28	1	27
Talbot	100	2	98
Washington	487	9	478
Wicomico	433	9	424
Worcester	1,224	23	1,201
Baltimore City	6,996	146	6,850
Md. Stadium Authority	8,779	184	8,595
Total	\$ 49,778	\$ 1,030	\$ 48,748

* Denotes less than \$ 500
Detail may not add to total due to rounding.

UNCLAIMED PROPERTY RECEIPTS

The Comptroller's Office is also responsible for administering 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 1998.

Table 6

Unclaimed Property Receipts and Distributions
(Dollars in Thousands)

Sources of Net Revenues from Miscellaneous Unclaimed Property:

Life Insurance	\$	1,374
Other Insurance		2,616
Public Utilities		255
Corporations		13,919
Fiduciaries, Trustees and Other		1,943
Government Agencies		5,403
Banks and Financial Organizations		2,075
Other		193
		<hr/>
Total Net Revenues	\$	27,778

Allocation of Net Revenues:

Administrative Expenses	\$	1,787
Distributed to Maryland Legal Services Corporation		500
Transferred to General Fund		25,491
		<hr/>
Total Net Revenues	\$	27,778

ENERGY GENERATION SURCHARGE

The Comptroller's Office also collects and distributes to the Environmental Trust Fund revenue collected from the energy generation surcharge. During fiscal year 1998, \$8.0 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 1998, \$22.6 million was collected from this revenue source.

TELECOMMUNICATIONS ACCESS OF MARYLAND

The Comptroller's Office collects the telecommunication access of Maryland tax. This revenue is used to provide telephone service to the hearing and speech impaired citizens of Maryland. During fiscal year 1998, \$6.8 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 Environment for scrap tire removal and recycling. During fiscal year 1998, \$5.2 million was collected from this revenue source.

ESTATE TAX

The Comptroller's Office collects the estate tax from the executors and administrators of Maryland-situs estates. During fiscal year 1998, \$56.8 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 1998, \$1.5 million was collected from this tax for deposit into the general fund.

Through a state-of-the-art electronic document storage system, the Comptroller's Office has helped Maryland's Registers of Wills streamline the process of settling an estate.

ALCOHOL AND TOBACCO TAXES

During fiscal year 1998, the Comptroller's Office collected \$153.3 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 Tax Revenue
(Dollars in Thousands)

	FY 1998	FY 1997	% Change
Distilled Spirits Tax	\$ 11,244	\$ 10,975	2.45
Wine Tax	3,865	3,722	3.84
Beer Tax	8,829	8,680	1.72
Tobacco Tax	128,272	130,162	(1.45)
Other Receipts	1,094	2,369 *	(53.82)
	<hr/>	<hr/>	
Total Net Receipts	\$ 153,304	\$ 155,908	(1.67)

() denotes decrease

* This figure represents tobacco license fees collected in prior years and includes \$284,647 from FY 1997.

MOTOR FUEL TAXES

Table 8
Motor Fuel Tax Receipts
(Dollars in Thousands)

		FY 1998	FY 1997	% Change
During fiscal year 1998, the Comptroller's Office collected \$626.7 million in motor fuel tax revenues.	Dealer Receipts	\$ 531,547	\$ 526,874	0.89
	Special Fuels Receipts	91,887	90,307	1.75
	Sellers of Jet Fuel & Aviation	1,024	838	22.20
	Motor Carrier Collections	238	851	(72.03)
	Miscellaneous Revenues	286	194	47.42
	Refunds	(8,055)	(10,595)	(23.97)
	Net Revenues Subtotal	\$ 616,927	\$ 608,469	1.39
	IFTA Collections*	15,079	13,450	
	IFTA Refunds*	(5,303)	(6,311)	
	Net Revenues	\$ 626,703	\$ 615,608	1.80

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

() denotes decrease

* Maryland began participation in the International Fuel Tax Agreement (IFTA) on January 1, 1996.

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 1998.

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

Administrative Expenses		\$ 5,551
Waterways Improvement Fund		1,423
Fisheries Research and Development Fund		1,423
General Fund for Chesapeake Bay Related Programs		10,911
Gasoline and Motor Vehicle Revenue Account of the Transportation Trust Fund		606,465
Counties, Baltimore City, and Municipalities (30%)	\$ 181,940	
Department of Transportation (70%)	424,525	
Transportation Trust Fund		930
Total		\$ 626,703

Detail may not add to total due to rounding.

GROSS MOTOR FUEL GALLONAGE & REVENUE STATEMENT

Table 10
Gross Motor Fuel Gallonage & Revenue Statement
For the Fiscal Year Ending June 30, 1998

	<u>Actual Gallons</u>	<u>Revenue</u>
Gross Gallons Reported	2,675,633,826	
Less Adjustments:		
Temperature & stock adjustments	(6,874,631)	
Federal exempt purchases	(2,644,491)	
Cost of collection allowance	<u>(28,637,020)</u>	
Less total adjustments	<u>(38,156,142)</u>	
Total taxable motor fuel gallons:	<u><u>2,637,477,684</u></u>	
	Actual Gallons	Revenue
Total motor vehicle fuel dealers	2,260,624,799	\$ 531,546,830
Total special fuel	376,852,885	91,886,830
Total gasohol	0	0
Total taxable gallons sold:	<u>2,637,477,684</u>	<u>623,433,660</u>
Sellers of jet fuel and aviation		1,023,871
Motor carrier collections:		
Motor carrier permits	92,400	
Motor carrier registration fees	2,212	
Motor carrier road tax	144,239	
IFTA Taxes- MD based carriers	2,804,508	
IFTA Taxes- From other jurisdictions	11,501,763	
IFTA Tax assessments	488,483	
IFTA registration fees	<u>283,788</u>	
Total motor carrier collections		15,317,393
Penalties and interest		286,206
Dishonored check fee		60
Canadian exchange		0
Gross revenue-fiscal year 1998		<u><u>\$ 640,061,190</u></u>

**Modified accrual basis of accounting

NEW TAX LEGISLATION

INCOME TAX

SB77 (Chapter 578). Expands the definition of a business qualifying for the current Neighborhood and Community Assistance Program credit to include individuals as well as corporations. However, individuals must make contributions as a business entity. Effective July 1, 1998 for contributions made after July 1, 1998.

SB79 (Chapter 18). Delays the due date for the Statistics of Income report from January 1 of the year after returns are received for a tax year to January 1 of the second year after returns are received for a tax year. Effective October 1, 1998.

SB80 (Chapter 19). Permits the comptroller to enter into agreements with other states to intercept tax refunds to satisfy the other state's tax liabilities. These agreements *must* be reciprocal. Effective October 1, 1998 for tax years beginning after December 31, 1997.

SB81 (Chapter 147). This emergency measure removes the requirement, enacted last year, for separate payment of the state and local income tax. Effective April 28, 1998.

SB178 and HB599 (Chapters 324 and 325). Provides tax benefits to certain taxpayers, primarily farmers, to implement nutrient management plans. A subtraction is allowed for 100% of the cost of poultry or livestock manure-spreading

equipment. A credit is allowed for 50% of certain commercial fertilizer costs for the conversion of agricultural production to a nutrient management plan. Effective for tax years beginning after December 31, 1998 for the subtraction and after December 31, 1999 for the credit.

SB268 (Chapter 572). Allows an individual to subtract up to \$2,500 annually in advance payments of undergraduate tuition made as provided under the Maryland Higher Education Investment Program. Refunds that are not applied on behalf of the beneficiary for higher education tuition and other fees must be included as an addition modification. Effective July 1, 1998 for tax years beginning after December 31, 1997.

SB292 and HB565 (Chapters 598 and 599). The Work, Not Welfare Tax Credit is extended to allow the credit for employees hired through June 30, 2000. Along with wages paid and child care expenses, transportation expenses paid by the employer that enable the employee to work are now eligible for the credit. The bill eliminates the third year of the current credit, but provides for a "super credit": a larger credit allowed for the first year only of the employment of an individual who has received welfare benefits for an extended period of time. These last two provisions are effective June 1, 1998 for employees hired on or after June 1, 1998.

SB396 (Chapter 384). Increases the current subtraction allowed to volunteer police, fire, rescue, and emergency services personnel from \$3,000 to \$3,500. Effective for tax years beginning after December 31, 1998.

SB487 (Chapter 399). Permits the counties and Baltimore City to change their local income tax rates by two (2) percentage points throughout the 20% to 60% range of authorized rates, rather than only between 50% and 60%. For tax year 1998, local governments could reduce their rates in increments of two or five percentage points by notifying the comptroller on or before June 1, 1998. Effective May 12, 1998.

SB537 (Chapter 614). Extends the termination date of the tax credits for employment of individuals with disabilities by two (2) years to allow the credit to be claimed for employees hired before January 1, 2003, and applied to tax years through 2004. Requires the State Department of Education annually to report to the governor and General Assembly on the tax credits. Effective July 1, 1998.

SB638 (Chapter 7). Permits a tax credit to employers for 5% of the cost of providing long-term care insurance to employees, not to exceed \$5,000 or \$100 per employee, whichever is less. Effective July 1, 1998 for tax years beginning after December 31, 1998.

SB619 (Chapter 623). Requires that businesses locate new or expanded premises in designated priority funding areas in order to qualify for the new jobs tax credits. The sunset date for the tax credits is extended from December 31, 2000 to December 31, 2001. Effective October 1, 1998, applicable to tax years 1998 through 2007.

SB750 (Chapter 4). Accelerates the income tax reduction enacted by the 1997 General Assembly. The top marginal tax rate is reduced from 4.95% to 4.875% for tax year 1998 and from 4.9% to 4.85% for tax year 1999. The exemption amounts are increased from \$1,400 to \$1,750 for tax year 1998 and from \$1,600 to 1,850 for tax year 1999. Effective for tax years beginning after December 31, 1997.

HB6 (Chapter 660). Permits entities to establish specified approved paid work-based learning programs under which arrangements are made between schools and employers to provide students with specified structured employer-supervised learning. The bill allows a credit against the State income tax for wages paid to each student under an approved program. Effective July 1, 1998 for tax years beginning after December 31, 1998.

HB13 (Chapter 438). Adds "State priority funding area" to the criteria for a business entity to qualify for the Job Creation Tax Credit. No more than one area in a county may be designated by the county as a priority funding area. Effective for tax years beginning after December 31, 1997.

HB66 (Chapter 5). Authorizes a refundable earned income credit. To the extent that a portion of the federal earned income credit exceeds the Maryland income tax, the excess may be refunded. The portion that may be refunded will increase from 10% for tax years 1998 and 1999, to 12.5% for tax year 2000, and 15% for tax years 2001 and later. The bill also replaced the poverty-level income subtraction with a nonrefundable credit. Effective for tax years beginning after December 31, 1997.

SALES AND USE TAX

HB257 (Chapter 571). - Provides an income tax subtraction modification for a portion of the benefits under the Maryland Higher Education Investment Program that are included in federal adjusted gross income of the beneficiary. The subtraction does not apply to a refund under the Maryland Higher Education Investment Program unless the refund is applied on behalf of the beneficiary to the cost of tuition at an institution of higher education. Effective July 1, 1998 for tax years beginning on or after December 31, 1997.

HB705 (Chapter 705). Extends the sunset date of income tax credits allowed against the state income tax for certain costs of alternative-fuel and electric vehicles and certain property for converting a vehicle to an alternative-fuel vehicle from June 30, 1998 to June 30, 2000. Effective July 1, 1998.

HB1155 (Chapter 730). Allows certain tax exempt organizations to apply the Work, Not Welfare, and Qualifying Employees with Disabilities tax credits against the payment to the comptroller of taxes required to be withheld from the wages of employees and paid to the comptroller.

HB1199 (Chapter 735). Increases from 15% to 25% the percentage of a taxpayer's qualified rehabilitation expenditures that may be claimed as a tax credit for a certified rehabilitation of a certified heritage structure. Effective July 1, 1998 for taxable years beginning after December 31, 1998.

SB479 (Chapter 612). Eliminates the requirement that a non-profit organization located in an adjacent state provide its services within the state on a routine and regular basis in order to receive an exemption from the sales and use tax. The organization must be located in an adjacent state that either exempts sales to nonprofit organizations or reciprocates Maryland's exemption. Effective July 1, 1998.

HB147 (Chapter 670). Excludes from the taxable price for purposes of the sales and use tax a separately stated charge for admissions and amusement tax. Effective July 1, 1998.

HB724 (Chapter 706). Exempts certain short-term rental vehicles from the motor vehicle titling tax and repeals the related credit against the sales and use tax. Requires the comptroller to distribute 45% of the sales and use tax revenue collected on short-term rental vehicles to the Transportation Trust Fund. Effective July 1, 1999 for vehicles titled, and rental agreements entered into, on or after July 1, 1999.

ALCOHOL AND TOBACCO TAXES

SB471 (Chapter 770). Clarifies the identity of a successor beer manufacturer for the purposes of certain agreements involving beer manufacturers who leave the business, successor beer manufacturers, and surviving beer distributors. Effective October 1, 1998.

HB380 (Chapter 235). Requires beer solicitors to obtain alcoholic beverages solicitor's permits to promote or sell beer, consistent with the requirement for wine and distilled spirits representatives. Effective October 1, 1998.

HB871 (Chapter 279). Establishes that Class 3 and Class 4 wine manufacturer licenses are permitted to serve not more than six ounces of their product made at their facilities to persons of legal drinking age who tour that facility. Effective April 28, 1998.

HB1136 (Chapter 296). Prohibits the Comptroller from issuing a non-resident dealer's permit to a licensed wholesaler, licensed retailer, or a person with an interest in a licensed wholesaler or licensed retailer, and repealing a provision allowing a holder of a wholesaler license to obtain one alcoholic beverage retail license. Effective October 1, 1998.

HB1183 (Chapter 301). Prohibits any person under the age of 18 from engaging in the sale of alcoholic beverages. Effective October 1, 1998.

HB1246 (Chapter 303). Requires that wine and beer purchased for display or sale by a beer and wine festival licensee must meet specified conditions in Anne Arundel, Dorchester, Charles, Queen Anne's, and Worcester County. Effective October 1, 1998.

HB1263 (Chapter 305). Prohibits a supplier, non-resident dealer, or wholesaler of alcoholic beverages from making specified types of discounts that are offered on a product dependent on the pricing policy or practice of the alcoholic beverage licensee who is invoiced for the product. Effective October 1, 1998.

HB1376 (Chapter 757). Authorizes the comptroller to issue general and limited statewide caterer's licenses for use throughout the state or for several counties within Maryland; establishes specified qualifications for license holders; provides for a license fee credit for certain licenses under certain circumstances; requires that license holders pay an annual fee ranging from \$750 to \$2,000; authorizes license holders to acquire alcoholic beverages in specified ways and to serve alcoholic beverages on specified premises; and further provides for a mechanism of enforcement concurrent with Boards of License Commissioners. Effective October 1, 1998.

HJR18 (Chapter 11). Affirms Maryland's public policy that prohibits the direct shipment of alcoholic beverages, commonly known as mail order alcohol, to Maryland consumers from out-of-state entities; urges the President and Congress of the United States to support and enact legislation to resolve the problem of the direct shipment of alcoholic beverages to consumers across state lines; and requires the Department of Legislative Services to study and submit a certain report by a certain date. Effective May 21, 1998.

SB704 (Chapter 641). This legislation authorizes the holder of a Class 7 micro-brewery license, under specified conditions, to enter into a temporary agreement with a distributor for delivery of beer to a beer festival or wine and beer festival and for the return of any unused beer. Effective October 1, 1998.

MOTOR FUEL TAX

SB547 (Chapter 409). Authorizes certain refiners and other suppliers of motor fuel to sponsor, promote, advertise, or otherwise perform or participate in a game of chance offered to the public so long as the game of chance is not offered at a retail service station. Additionally, the suppliers may not require a retail service station dealer to pay for any costs related to the game of chance. Effective October 1, 1998.

SB605 (Chapter 772). From July 1, 1998 to October 1, 2000, the temporary voluntary allowance provision of the divorce-law is suspended. During that period, a producer, refiner or wholesaler of motor fuel who supplies motor fuel to retail service station dealers will not be required to extend all voluntary allowances uniformly to all the dealers they supply. Therefore, suppliers can help a retail service station dealer meet competition by temporarily reducing the wholesale price of motor fuel to one dealer without reducing the price other dealers. Effective July 1, 1998.

ESTATE AND INHERITANCE TAXES

HB1142 (Chapter 728). Expands the inheritance tax exemption for property passing to certain nonprofit organizations by including the receipt of property passed from a decedent to or for the use of specified organizations. These organizations include those that operate under the "lodge" system and certain veterans organizations. Effective October 1, 1998.

UNCLAIMED PROPERTY

HB48 (Chapter 663). Excludes certain checks, credits and rebates that are issued in the ordinary course of business from the definition of personal property that is subject to the Maryland Uniform Disposition of Abandoned Property Act. Effective June 1, 1998.

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

Alcohol and Tobacco Tax

Contact: Alcohol and Tobacco Tax Unit
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

Death Taxes

Contact: Office of the Comptroller
Revenue Administration Division
Estate Tax Unit
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

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 Unit
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: Central Registration Unit
Room 404
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

Sales and Use Tax

Contact: Compliance 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

Tax Clearance Certificates

Contact: General Accounting Division
Room 200
P.O.Box 746
Louis L. Goldstein Treasury Building
Annapolis, Maryland 21404-0746

Or Call: Central Maryland 410-260-7813
Toll-free in Maryland 1-888-784-0144
FAX 410-974-3979

Tire Recycling Fee

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

Or Call: Central Maryland 410-260-7981
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)

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



Robert L. Swann
Comptroller of the Treasury
State of Maryland