

**Comptroller of Maryland**  
**Revenue Administration Division**  
**Tax Year 2021 Second Quarter True-up and**  
**Tax Year 2020 Second Reconciling Distributions of Local Income Taxes**  
**August, 2021**  
**Table 1**

	<b>Counties</b>			<b>Cities and Towns</b>			<b>Grand Total</b>
	<b>TY 2021 2nd Qtr.</b>	<b>TY 2020 2nd Rec.</b>	<b>Total</b>	<b>TY 2021 2nd Qtr.</b>	<b>TY 2020 2nd Rec.</b>	<b>Total</b>	
Allegany	\$ 1,284,039	\$ -	\$ 1,284,039	\$ 118,045	\$ 61,068	\$ 179,113	\$ 1,463,152
Anne Arundel	27,195,202	-	27,195,202	1,006	2,311	3,317	27,198,519
Baltimore County	37,096,923	-	37,096,923	-	-	-	37,096,923
Baltimore City	15,480,415	-	15,480,415	-	-	-	15,480,415
Calvert	4,240,999	-	4,240,999	85,082	87,881	172,963	4,413,962
Caroline	723,607	-	723,607	78,491	55,378	133,869	857,476
Carroll	7,431,239	-	7,431,239	554,433	436,204	990,637	8,421,876
Cecil	2,756,882	2,418,082	5,174,964	222,990	212,492	435,482	5,610,446
Charles	5,882,870	-	5,882,870	153,682	140,135	293,817	6,176,687
Dorchester	670,334	-	670,334	62,107	45,276	107,383	777,717
Frederick	10,592,085	-	10,592,085	1,066,856	956,769	2,023,625	12,615,710
Garrett	626,657	-	626,657	23,059	11,216	34,275	660,932
Harford	10,811,298	-	10,811,298	379,759	327,679	707,438	11,518,736
Howard	21,948,446	-	21,948,446	-	-	-	21,948,446
Kent	644,164	-	644,164	12,043	6,999	19,042	663,206
Montgomery	70,167,405	-	70,167,405	1,143,820	599,150	1,742,970	71,910,375
Prince George's	25,980,725	-	25,980,725	1,658,634	1,339,146	2,997,780	28,978,505
Queen Anne's	2,515,169	-	2,515,169	53,488	45,740	99,228	2,614,397
St. Mary's	4,901,942	-	4,901,942	69,332	50,397	119,729	5,021,671
Somerset	313,556	275,045	588,601	16,891	8,819	25,710	614,311
Talbot	1,353,711	-	1,353,711	60,040	18,421	78,461	1,432,172
Washington	4,136,393	-	4,136,393	400,760	256,165	656,925	4,793,318
Wicomico	2,182,503	-	2,182,503	268,089	270,716	538,805	2,721,308
Worcester	1,345,310	-	1,345,310	1,659	-	1,659	1,346,969
	<u>\$ 260,281,874</u>	<u>\$ 2,693,127</u>	<u>\$ 262,975,001</u>	<u>\$ 6,430,266</u>	<u>\$ 4,931,962</u>	<u>\$ 11,362,228</u>	<u>\$ 274,337,229</u>

**Comptroller of Maryland**  
**Revenue Administration Division**  
**Estimated Calculations of the**  
**Second Quarterly Distribution of Local Income Tax**  
**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>
Late 1st Qtr. W/H Receipts	\$ 9,926,229	\$ (1,789,093)	(15.3)	\$ 11,715,322	\$ 10,515,576	100.0 +	\$ 1,199,746
2nd Qtr. W/H Receipts	3,909,714,529	344,863,816	9.7	3,564,850,713	60,397,772	1.7	3,504,452,941
2nd Qtr. Est. Receipts	1,144,241,819	532,047,039	86.9	612,194,780	28,105,964	4.8	584,088,816
2nd Qtr. Dec Credits	70,053,384	(8,841,418)	(11.2)	78,894,802	47,765,743	100.0 +	31,129,059
Total Receipts	<u>5,133,935,961</u>	<u>866,280,344</u>	<u>20.3</u>	<u>4,267,655,617</u>	<u>146,785,055</u>	<u>3.6</u>	<u>4,120,870,562</u>
Less: Unallocated Reserve	<u>(344,873,243)</u>	<u>(40,407,553)</u>	<u>(13.3)</u>	<u>(304,465,690)</u>	<u>(50,707,673)</u>	<u>(20.0)</u>	<u>(253,758,017)</u>
Receipts Available	4,789,062,718	825,872,791	20.8	3,963,189,927	96,077,382	2.5	3,867,112,545
Less: Refund Reserve	<u>(794,870,164)</u>	<u>(150,164,258)</u>	<u>(23.3)</u>	<u>(644,705,906)</u>	<u>79,419,603</u>	<u>11.0</u>	<u>(724,125,509)</u>
Net Receipts Available	<u>3,994,192,554</u>	<u>675,708,533</u>	<u>20.4</u>	<u>3,318,484,021</u>	<u>175,496,985</u>	<u>5.6</u>	<u>3,142,987,036</u>
Local Tax Percentage	37.869947%			37.686019%			36.909347%
Gross Local Tax	\$ 1,512,598,606	\$ 261,994,076	20.9	\$ 1,250,604,530	\$ 90,548,533	7.8	\$ 1,160,055,997
Less: Cost of Administration	<u>(6,130,456)</u>	<u>(1,645,851)</u>	<u>(36.7)</u>	<u>(4,484,605)</u>	<u>(889,533)</u>	<u>(24.7)</u>	<u>(3,595,072)</u>
Local Tax for Distribution	<u>\$ 1,506,468,150</u>	<u>\$ 260,348,225</u>	<u>20.9</u>	<u>\$ 1,246,119,925</u>	<u>\$ 89,659,000</u>	<u>7.8</u>	<u>\$ 1,156,460,925</u>
Less: April/May Distribution	\$ (870,323,387)	(186,128,487)	(27.2)	\$ (684,194,900)	10,096,340	1.5	\$ (694,291,240)
Less: June Distribution	<u>(369,432,626)</u>	<u>(30,138,296)</u>	<u>(8.9)</u>	<u>(339,294,330)</u>	<u>13,463,992</u>	<u>3.8</u>	<u>(352,758,322)</u>
Balance Due for 2nd Quarter	<u>\$ 266,712,137</u>	<u>\$ 44,081,442</u>	<u>19.8</u>	<u>\$ 222,630,695</u>	<u>\$ 113,219,332</u>	<u>100.0 +</u>	<u>\$ 109,411,363</u>
Payable to Counties	\$ 260,281,872	\$ 43,431,188	20.0	\$ 216,850,684	\$ 116,681,807	100.0 +	\$ 100,168,877
Payable to Cities and Towns	6,430,265	650,254	11.3	5,780,011	(3,462,475)	(37.5)	9,242,486
	<u>\$ 266,712,137</u>	<u>\$ 44,081,442</u>	<u>19.8</u>	<u>\$ 222,630,695</u>	<u>\$ 113,219,332</u>	<u>100.0 +</u>	<u>\$ 109,411,363</u>

**Comptroller of Maryland**  
**Revenue Administration Division**  
**Cumulative Local Income Tax Distributions excluding Cities and Towns**  
**Through Estimated Distributions as of August 2021, 2020, and 2019, 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	\$ 13,330,104	\$ 1,895,123	16.6	\$ 11,434,981	\$ (234,926)	(2.0)	\$ 11,669,907
Anne Arundel (1)	279,631,987	34,028,214	13.9	245,603,773	35,373,764	16.8	210,230,009
Baltimore County (2)	385,314,180	44,127,815	12.9	341,186,365	43,120,654	14.5	298,065,711
Baltimore City	160,790,252	21,177,456	15.2	139,612,796	3,010,029	2.2	136,602,767
Calvert	44,381,115	7,270,296	19.6	37,110,819	1,035,468	2.9	36,075,351
Caroline	7,918,163	597,737	8.2	7,320,426	740,263	11.2	6,580,163
Carroll	79,917,293	10,738,876	15.5	69,178,417	1,443,274	2.1	67,735,143
Cecil	29,761,224	4,868,725	19.6	24,892,499	(230,507)	(0.9)	25,123,006
Charles	61,884,144	8,256,379	15.4	53,627,765	1,339,015	2.6	52,288,750
Dorchester (3)	7,158,275	1,107,284	18.3	6,050,991	1,135,431	23.1	4,915,560
Frederick	114,521,147	17,631,269	18.2	96,889,878	3,442,256	3.7	93,447,622
Garrett	6,565,100	986,757	17.7	5,578,343	319,853	6.1	5,258,490
Harford	113,950,392	16,460,622	16.9	97,489,770	2,549,897	2.7	94,939,873
Howard	227,971,669	30,873,613	15.7	197,098,056	4,799,732	2.5	192,298,324
Kent (4)	6,503,413	567,287	9.6	5,936,126	888,407	17.6	5,047,719
Montgomery	723,523,847	81,755,199	12.7	641,768,648	8,977,623	1.4	632,791,025
Prince George's	274,933,958	38,273,807	16.2	236,660,151	9,284,318	4.1	227,375,833
Queen Anne's	26,286,605	3,905,095	17.4	22,381,510	1,024,288	4.8	21,357,222
St. Mary's (5)	51,313,781	8,181,704	19.0	43,132,077	4,131,199	10.6	39,000,878
Somerset	3,330,175	493,324	17.4	2,836,851	11,883	0.4	2,824,968
Talbot	13,848,581	290,798	2.1	13,557,783	1,699,014	14.3	11,858,769
Washington (6)	45,144,794	6,336,849	16.3	38,807,945	6,087,707	18.6	32,720,238
Wicomico	24,099,571	3,414,364	16.5	20,685,207	(10,475)	(0.1)	20,695,682
Worcester (7)	13,107,509	2,039,390	18.4	11,068,119	2,697,641	32.2	8,370,478
	<u>\$ 2,715,187,279</u>	<u>\$ 345,277,983</u>	<u>14.6</u>	<u>\$ 2,369,909,296</u>	<u>\$ 132,635,808</u>	<u>5.9</u>	<u>\$ 2,237,273,488</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) Dorchester County's 2020 tax rate increased to 3.20%, from 2.62% in the prior tax year.
- (4) Kent County's 2020 tax rate increased to 3.20%, from 2.85% in the prior tax year.
- (5) St. Mary's County's 2020 tax rate increased to 3.17%, from 3.00% in the prior tax year.
- (6) Washington County's 2020 tax rate increased to 3.20%, from 2.80% in the prior tax year.
- (7) Worcester County's 2020 tax rate increased to 2.25%, from 1.75% in the prior tax year.

**Comptroller of Maryland**  
**Revenue Administration Division**  
**Cumulative Local Income Tax Distributions excluding Cities and Towns (1)**  
**Through Reconciling Distributions as of August 2021, 2020, and 2019, respectively**

**Table 4**

	<b><u>Tax Year 2020</u></b>	<b><u>\$ Difference</u></b>	<b><u>%</u></b>	<b><u>Tax Year 2019</u></b>	<b><u>\$ Difference</u></b>	<b><u>%</u></b>	<b><u>Tax Year 2018</u></b>
Allegany	\$ 25,801,317	\$ 1,387,657	5.7	\$ 24,413,660	\$ (436,082)	(1.8)	\$ 24,849,742
Anne Arundel	548,021,161	94,095,529	20.7	453,925,632	30,751,152	7.3	423,174,480
Baltimore County	758,549,899	123,124,796	19.4	635,425,103	39,841,154	6.7	595,583,949
Baltimore City	313,953,127	21,354,943	7.3	292,598,184	13,856,041	5.0	278,742,143
Calvert	85,082,802	7,529,095	9.7	77,553,707	746,836	1.0	76,806,871
Caroline	16,612,092	1,798,232	12.1	14,813,860	1,958,574	15.2	12,855,286
Carroll	155,931,489	10,705,726	7.4	145,225,763	360,616	0.2	144,865,147
Cecil	59,773,906	5,102,438	9.3	54,671,468	(928,154)	(1.7)	55,599,622
Charles	120,810,077	8,588,927	7.7	112,221,150	855,613	0.8	111,365,537
Dorchester	13,807,358	2,900,145	26.6	10,907,213	(318,406)	(2.8)	11,225,619
Frederick	221,313,339	19,176,694	9.5	202,136,645	2,069,023	1.0	200,067,622
Garrett	12,799,337	621,020	5.1	12,178,317	(307,828)	(2.5)	12,486,145
Harford	220,887,053	16,942,072	8.3	203,944,981	24,312	0.0	203,920,669
Howard	444,261,658	31,843,552	7.7	412,418,106	30,037,079	7.9	382,381,027
Kent	12,943,406	1,960,878	17.9	10,982,528	839,441	8.3	10,143,087
Montgomery	1,421,797,607	73,400,744	5.4	1,348,396,863	90,402,675	7.2	1,257,994,188
Prince George's	534,329,937	42,381,650	8.6	491,948,287	(2,836,047)	(0.6)	494,784,334
Queen Anne's	50,748,781	4,359,263	9.4	46,389,518	3,036,588	7.0	43,352,930
St. Mary's	98,747,045	14,227,896	16.8	84,519,149	1,557,699	1.9	82,961,450
Somerset	6,713,046	239,038	3.7	6,474,008	(171,022)	(2.6)	6,645,030
Talbot	28,032,358	1,010,254	3.7	27,022,104	3,604,112	15.4	23,417,992
Washington	87,878,204	16,624,771	23.3	71,253,433	(919,540)	(1.3)	72,172,973
Wicomico	46,827,230	1,672,946	3.7	45,154,284	(427,460)	(0.9)	45,581,744
Worcester	25,120,633	7,210,095	40.3	17,910,538	294,578	1.7	17,615,960
	<b><u>\$ 5,310,742,862</u></b>	<b><u>\$ 508,258,361</u></b>	<b><u>10.6</u></b>	<b><u>\$ 4,802,484,501</u></b>	<b><u>\$ 213,890,954</u></b>	<b><u>4.7</u></b>	<b><u>\$ 4,588,593,547</u></b>

Notes:

(1) Cash Distributions are reduced by receivables and administration expenses.

**Comptroller of Maryland**  
**Revenue Administration Division**  
**Tax Returns Processed through June 30th for**  
**Tax Years 2020, 2019, and 2018**

**Table 5**

	<u>2020</u>	<u>Difference</u>	<u>%</u>	<u>2019</u>	<u>Difference</u>	<u>%</u>	<u>2018</u>
Allegany	27,675	297	1.1	27,378	(576)	(2.1)	27,954
Anne Arundel	256,863	4,309	1.7	252,554	(5,731)	(2.2)	258,285
Baltimore County	371,958	2,844	0.8	369,114	(9,045)	(2.4)	378,159
Baltimore City	237,374	2,885	1.2	234,489	(5,693)	(2.4)	240,182
Calvert	41,016	535	1.3	40,481	(810)	(2.0)	41,291
Caroline	14,323	118	0.8	14,205	(207)	(1.4)	14,412
Carroll	78,523	1,348	1.7	77,175	(2,306)	(2.9)	79,481
Cecil	45,024	1,013	2.3	44,011	(779)	(1.7)	44,790
Charles	74,127	1,877	2.6	72,250	(1,394)	(1.9)	73,644
Dorchester	14,557	229	1.6	14,328	(132)	(0.9)	14,460
Frederick	123,236	5,005	4.2	118,231	(1,474)	(1.2)	119,705
Garrett	12,808	(133)	(1.0)	12,941	(143)	(1.1)	13,084
Harford	119,828	2,238	1.9	117,590	(2,035)	(1.7)	119,625
Howard	140,499	3,686	2.7	136,813	(4,518)	(3.2)	141,331
Kent	8,395	72	0.9	8,323	(194)	(2.3)	8,517
Montgomery	459,463	9,384	2.1	450,079	(21,144)	(4.5)	471,223
Prince George's	416,688	8,909	2.2	407,779	(18,591)	(4.4)	426,370
Queen Anne's	22,347	276	1.3	22,071	(148)	(0.7)	22,219
St. Mary's	49,015	1,123	2.3	47,892	(385)	(0.8)	48,277
Somerset	8,417	322	4.0	8,095	37	0.5	8,058
Talbot	16,884	31	0.2	16,853	(190)	(1.1)	17,043
Washington	68,608	1,167	1.7	67,441	(608)	(0.9)	68,049
Wicomico	44,459	1,117	2.6	43,342	(241)	(0.6)	43,583
Worcester	25,886	(1,262)	(4.6)	27,148	155	0.6	26,993
	<u>2,677,973</u>	<u>47,390</u>	<u>1.8</u>	<u>2,630,583</u>	<u>(76,152)</u>	<u>(2.8)</u>	<u>2,706,735</u>