

Comptroller of Maryland
Revenue Administration Division
Tax Year 2022 Second Quarter True-up and
Tax Year 2021 Second Reconciling Distributions of Local Income Taxes
August, 2022
Table 1

	Counties			Cities and Towns			Grand Total
	TY 2022 2nd Qtr.	TY 2021 2nd Rec.	Total	TY 2022 2nd Qtr.	TY 2021 2nd Rec.	Total	
Allegany	\$ 436,327	\$ -	\$ 436,327	\$ 199,621	\$ 149,315	\$ 348,936	\$ 785,263
Anne Arundel	12,070,610	-	12,070,610	280,983	283,686	564,669	12,635,279
Baltimore County	16,336,652	-	16,336,652	-	-	-	16,336,652
Baltimore City	6,982,872	-	6,982,872	-	-	-	6,982,872
Calvert	1,856,257	-	1,856,257	109,153	73,599	182,752	2,039,009
Caroline	283,026	-	283,026	91,677	39,389	131,066	414,092
Carroll	3,063,190	-	3,063,190	704,804	434,041	1,138,845	4,202,035
Cecil	1,212,668	-	1,212,668	234,209	143,123	377,332	1,590,000
Charles	2,752,346	-	2,752,346	127,696	109,574	237,270	2,989,616
Dorchester	239,095	-	239,095	87,994	70,189	158,183	397,278
Frederick	3,942,099	-	3,942,099	1,635,248	1,172,805	2,808,053	6,750,152
Garrett	248,147	-	248,147	40,888	15,991	56,879	305,026
Harford	4,834,618	-	4,834,618	446,375	300,021	746,396	5,581,014
Howard	9,990,978	-	9,990,978	-	-	-	9,990,978
Kent	221,327	-	221,327	64,713	52,739	117,452	338,779
Montgomery	30,675,298	-	30,675,298	2,071,478	2,695,636	4,767,114	35,442,412
Prince George's	11,217,884	-	11,217,884	1,771,670	1,661,727	3,433,397	14,651,281
Queen Anne's	1,061,689	-	1,061,689	93,657	75,016	168,673	1,230,362
St. Mary's	2,218,665	-	2,218,665	59,317	48,888	108,205	2,326,870
Somerset	123,906	256,590	380,496	25,215	16,087	41,302	421,798
Talbot	435,044	-	435,044	172,479	169,886	342,365	777,409
Washington	1,660,151	-	1,660,151	426,404	219,537	645,941	2,306,092
Wicomico	834,062	-	834,062	299,137	205,008	504,145	1,338,207
Worcester	480,822	-	480,822	104,058	37,846	141,904	622,726
	\$ 113,177,733	\$ 256,590	\$ 113,434,323	\$ 9,046,776	\$ 7,974,103	\$ 17,020,879	\$ 130,455,202

Comptroller of Maryland
Revenue Administration Division
Estimated Calculations of the
Second Quarterly Distribution of Local Income Tax
Tax Years 2022, 2021, and 20
Table 2

	<u>2022</u>	<u>\$ Difference</u>	<u>%</u>	<u>2021</u>	<u>\$ Difference</u>	<u>%</u>	<u>2020</u>
Late 1st Qtr. W/H Receipts	\$ 6,431,427	\$ (3,494,802)	(35.2)	\$ 9,926,229	\$ (1,789,093)	(15.3)	\$ 11,715,322
2nd Qtr. W/H Receipts	3,931,615,117	21,900,588	0.6	3,909,714,529	344,863,816	9.7	3,564,850,713
2nd Qtr. Est. Receipts	1,023,031,342	(121,210,477)	(10.6)	1,144,241,819	532,047,039	86.9	612,194,780
2nd Qtr. Dec Credits	44,236,156	(25,817,228)	(36.9)	70,053,384	(8,841,418)	(11.2)	78,894,802
Total Receipts	<u>5,005,314,042</u>	<u>(128,621,919)</u>	<u>(2.5)</u>	<u>5,133,935,961</u>	<u>866,280,344</u>	<u>20.3</u>	<u>4,267,655,617</u>
Less: Unallocated Reserve	<u>(336,233,038)</u>	<u>8,640,205</u>	<u>2.5</u>	<u>(344,873,243)</u>	<u>(40,407,553)</u>	<u>(13.3)</u>	<u>(304,465,690)</u>
Receipts Available	4,669,081,004	(119,981,714)	(2.5)	4,789,062,718	825,872,791	20.8	3,963,189,927
Less: Refund Reserve	<u>(812,486,454)</u>	<u>(17,616,290)</u>	<u>(2.2)</u>	<u>(794,870,164)</u>	<u>(150,164,258)</u>	<u>(23.3)</u>	<u>(644,705,906)</u>
Net Receipts Available	<u>3,856,594,550</u>	<u>(137,598,004)</u>	<u>(3.4)</u>	<u>3,994,192,554</u>	<u>675,708,533</u>	<u>20.4</u>	<u>3,318,484,021</u>
Local Tax Percentage	37.642074%			37.869947%			37.686019%
Gross Local Tax	\$ 1,451,702,169	\$ (60,896,437)	(4.0)	\$ 1,512,598,606	\$ 261,994,076	20.9	\$ 1,250,604,530
Less: Cost of Administration	<u>(6,505,469)</u>	<u>(375,013)</u>	<u>(6.1)</u>	<u>(6,130,456)</u>	<u>(1,645,851)</u>	<u>(36.7)</u>	<u>(4,484,605)</u>
Local Tax for Distribution	<u>\$ 1,445,196,700</u>	<u>\$ (61,271,450)</u>	<u>(4.1)</u>	<u>\$ 1,506,468,150</u>	<u>\$ 260,348,225</u>	<u>20.9</u>	<u>\$ 1,246,119,925</u>
Less: April/May Distribution	\$ (937,514,339)	(67,190,952)	(7.7)	\$ (870,323,387)	(186,128,487)	(27.2)	\$ (684,194,900)
Less: June Distribution	<u>(385,457,851)</u>	<u>(16,025,225)</u>	<u>(4.3)</u>	<u>(369,432,626)</u>	<u>(30,138,296)</u>	<u>(8.9)</u>	<u>(339,294,330)</u>
Balance Due for 2nd Quarter	<u>\$ 122,224,510</u>	<u>\$ (144,487,627)</u>	<u>(54.2)</u>	<u>\$ 266,712,137</u>	<u>\$ 44,081,442</u>	<u>19.8</u>	<u>\$ 222,630,695</u>
Payable to Counties	\$ 113,177,733	\$ (147,104,139)	(56.5)	\$ 260,281,872	\$ 46,893,663	22.0	\$ 213,388,209
Payable to Cities and Towns	9,046,777	2,616,512	40.7	6,430,265	(2,812,221)	(30.4)	9,242,486
	<u>\$ 122,224,510</u>	<u>\$ (144,487,627)</u>	<u>(54.2)</u>	<u>\$ 266,712,137</u>	<u>\$ 44,081,442</u>	<u>19.8</u> +	<u>\$ 222,630,695</u>

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

	<u>Tax Year 2022</u>	<u>\$ Difference</u>	<u>%</u>	<u>Tax Year 2021</u>	<u>\$ Difference</u>	<u>%</u>	<u>Tax Year 2020</u>
Allegany	\$ 13,087,813	\$ (242,291)	(1.8)	\$ 13,330,104	\$ 1,895,123	16.6	\$ 11,434,981
Anne Arundel (1)	276,815,759	(2,816,228)	(1.0)	279,631,987	34,028,214	13.9	245,603,773
Baltimore County (2)	369,899,805	(15,414,375)	(4.0)	385,314,180	44,127,815	12.9	341,186,365
Baltimore City	158,108,447	(2,681,805)	(1.7)	160,790,252	21,177,456	15.2	139,612,796
Calvert	43,917,457	(463,658)	(1.0)	44,381,115	7,270,296	19.6	37,110,819
Caroline	8,032,533	114,370	1.4	7,918,163	597,737	8.2	7,320,426
Carroll	81,997,716	2,080,423	2.6	79,917,293	10,738,876	15.5	69,178,417
Cecil	31,510,205	1,748,981	5.9	29,761,224	4,868,725	19.6	24,892,499
Charles	64,364,792	2,480,648	4.0	61,884,144	8,256,379	15.4	53,627,765
Dorchester (3)	6,926,454	(231,821)	(3.2)	7,158,275	1,107,284	18.3	6,050,991
Frederick	118,887,709	4,366,562	3.8	114,521,147	17,631,269	18.2	96,889,878
Garrett	6,343,468	(221,632)	(3.4)	6,565,100	986,757	17.7	5,578,343
Harford	117,136,303	3,185,911	2.8	113,950,392	16,460,622	16.9	97,489,770
Howard	226,218,977	(1,752,692)	(0.8)	227,971,669	30,873,613	15.7	197,098,056
Kent (4)	6,132,097	(371,316)	(5.7)	6,503,413	567,287	9.6	5,936,126
Montgomery	722,734,672	(789,175)	(0.1)	723,523,847	81,755,199	12.7	641,768,648
Prince George's	281,411,731	6,477,773	2.4	274,933,958	38,273,807	16.2	236,660,151
Queen Anne's	25,713,299	(573,306)	(2.2)	26,286,605	3,905,095	17.4	22,381,510
St. Mary's (5, 8)	50,654,822	(658,959)	(1.3)	51,313,781	8,181,704	19.0	43,132,077
Somerset	3,261,373	(68,802)	(2.1)	3,330,175	493,324	17.4	2,836,851
Talbot	12,796,507	(1,052,074)	(7.6)	13,848,581	290,798	2.1	13,557,783
Washington (6,9)	43,667,414	(1,477,380)	(3.3)	45,144,794	6,336,849	16.3	38,807,945
Wicomico	24,196,716	97,145	0.4	24,099,571	3,414,364	16.5	20,685,207
Worcester (7)	12,446,554	(660,955)	(5.0)	13,107,509	2,039,390	18.4	11,068,119
	<u>\$ 2,706,262,623</u>	<u>\$ (8,924,656)</u>	<u>(0.3)</u>	<u>\$ 2,715,187,279</u>	<u>\$ 345,277,983</u>	<u>14.6</u>	<u>\$ 2,369,909,296</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 2022, 2021, and 2020, respectively

Table 4

	<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	\$ 3,621,823	14.0	\$ 25,801,317	\$ 1,387,657	5.7	\$ 24,413,660
Anne Arundel	615,532,684	67,511,523	12.3	548,021,161	94,095,529	20.7	453,925,632
Baltimore County	847,884,223	89,334,324	11.8	758,549,899	123,124,796	19.4	635,425,103
Baltimore City	353,819,106	39,865,979	12.7	313,953,127	21,354,943	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	17,469,769	857,677	5.2	16,612,092	1,798,232	12.1	14,813,860
Carroll	176,225,428	20,293,939	13.0	155,931,489	10,705,726	7.4	145,225,763
Cecil	65,647,636	5,873,730	9.8	59,773,906	5,102,438	9.3	54,671,468
Charles	136,257,348	15,447,271	12.8	120,810,077	8,588,927	7.7	112,221,150
Dorchester	15,801,719	1,994,361	14.4	13,807,358	2,900,145	26.6	10,907,213
Frederick	252,697,699	31,384,360	14.2	221,313,339	19,176,694	9.5	202,136,645
Garrett	14,466,485	1,667,148	13.0	12,799,337	621,020	5.1	12,178,317
Harford	251,005,170	30,118,117	13.6	220,887,053	16,942,072	8.3	203,944,981
Howard	501,651,877	57,390,219	12.9	444,261,658	31,843,552	7.7	412,418,106
Kent	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	42,381,650	8.6	491,948,287
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	112,940,021	14,192,976	14.4	98,747,045	14,227,896	16.8	84,519,149
Somerset	7,594,856	881,810	13.1	6,713,046	239,038	3.7	6,474,008
Talbot	30,493,525	2,461,167	8.8	28,032,358	1,010,254	3.7	27,022,104
Washington	99,623,111	11,744,907	13.4	87,878,204	16,624,771	23.3	71,253,433
Wicomico	53,203,545	6,376,315	13.6	46,827,230	1,672,946	3.7	45,154,284
Worcester	29,037,646	3,917,013	15.6	25,120,633	7,210,095	40.3	17,910,538
	<u>\$ 5,978,534,358</u>	<u>\$ 667,791,496</u>	<u>12.6</u>	<u>\$ 5,310,742,862</u>	<u>\$ 508,258,361</u>	<u>10.6</u>	<u>\$ 4,802,484,501</u>

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 2021, 2020, and 2019

Table 5

	<u>2021</u>	<u>Difference</u>	<u>%</u>	<u>2020</u>	<u>Difference</u>	<u>%</u>	<u>2019</u>
Allegany	27,416	(259)	(0.9)	27,675	297	1.1	27,378
Anne Arundel	257,935	1,072	0.4	256,863	4,309	1.7	252,554
Baltimore County	369,911	(2,047)	(0.6)	371,958	2,844	0.8	369,114
Baltimore City	234,521	(2,853)	(1.2)	237,374	2,885	1.2	234,489
Calvert	41,377	361	0.9	41,016	535	1.3	40,481
Caroline	14,290	(33)	(0.2)	14,323	118	0.8	14,205
Carroll	78,679	156	0.2	78,523	1,348	1.7	77,175
Cecil	45,271	247	0.5	45,024	1,013	2.3	44,011
Charles	74,740	613	0.8	74,127	1,877	2.6	72,250
Dorchester	14,448	(109)	(0.7)	14,557	229	1.6	14,328
Frederick	125,749	2,513	2.0	123,236	5,005	4.2	118,231
Garrett	12,917	109	0.9	12,808	(133)	(1.0)	12,941
Harford	120,590	762	0.6	119,828	2,238	1.9	117,590
Howard	141,687	1,188	0.8	140,499	3,686	2.7	136,813
Kent	8,352	(43)	(0.5)	8,395	72	0.9	8,323
Montgomery	459,887	424	0.1	459,463	9,384	2.1	450,079
Prince George's	414,094	(2,594)	(0.6)	416,688	8,909	2.2	407,779
Queen Anne's	22,535	188	0.8	22,347	276	1.3	22,071
St. Mary's	48,976	(39)	(0.1)	49,015	1,123	2.3	47,892
Somerset	8,379	(38)	(0.5)	8,417	322	4.0	8,095
Talbot	16,873	(11)	(0.1)	16,884	31	0.2	16,853
Washington	69,314	706	1.0	68,608	1,167	1.7	67,441
Wicomico	44,592	133	0.3	44,459	1,117	2.6	43,342
Worcester	27,006	1,120	4.3	25,886	(1,262)	(4.6)	27,148
	<u>2,679,539</u>	<u>1,566</u>	<u>0.1</u>	<u>2,677,973</u>	<u>47,390</u>	<u>1.8</u>	<u>2,630,583</u>