



COMPTROLLER  
*of* MARYLAND  
*Serving the People*

# Consolidated Revenue Report

F I S C A L Y E A R 2 0 0 2

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WILLIAM DONALD SCHAEFER

Comptroller of Maryland



## MISSION

The Comptroller of Maryland, through the wise development and use of all resources, including technology and the workforce, meets its financial and revenue management and regulatory responsibilities while providing excellent, cost-effective services in both traditional areas and in new and expanded initiatives.

## VISION

Citizens, the professional community, and peers in government recognize the Comptroller of Maryland for its integrity, professional excellence, innovation, and commitment to helping people.

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# TABLE OF CONTENTS

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A message from the Comptroller .....	4
Organization of the Comptroller’s Office .....	5
Executive Direction and Administration .....	7
Revenue Administration .....	8
Regulation .....	9
Financial Control .....	10
Technical Services .....	11
Revenues Collected by the Comptroller’s Office .....	12
General Fund Revenue Collection.....	14
State and Local Revenue Collected .....	14
Revenues Administered by the Comptroller’s Office.....	15
Personal Income Tax.....	17
Table 1 Personal Income Tax Receipts .....	17
Table 2 Distribution of Local Income Tax Receipts.....	18
Corporation Income Tax .....	19
Sales and Use Tax.....	20
Table 3 Sales and Use Tax Receipts by County.....	21
Table 4 Sales and Use Tax Gross Receipts by County & Principal Type of Businesses for F.Y. 2002 .....	22
Admissions & Amusement Tax.....	24
Unclaimed Property Receipts .....	25
Alcohol & Tobacco Taxes .....	26
Motor Fuel Taxes .....	27
Motor Fuel Tax Receipts .....	27
Distribution of Motor Fuel Tax Revenue .....	27
Gross Motor Fuel Gallonage & Revenue Statement .....	28
Other Revenues Collected .....	29
Legislation Enacted in 2002 .....	30
Taxpayer Assistance Information .....	34



TO THE PEOPLE OF MARYLAND:

This has been a special year for the Comptroller of Maryland. We're celebrating 150 years of serving the people of Maryland. Authorized in 1852, this agency is one of state government's oldest, created in turbulent times to provide "general superintendence of the fiscal affairs of the State."

The evolution of this office has mirrored the development of our state. From a single clerk who assisted the Comptroller in the collection of license fees for peddling and marriages, to the agency of today which forecasts and collects about half of the revenues that provide the services of state government, we have grown with Maryland, employing ever more sophisticated technology and expanding services.

The Office of Comptroller has provided stability and oversight in difficult times, reforming revenue collection in response to such events as the Civil War, the Industrial Revolution, the Great Depression, and two world wars. For 15 decades, the office has participated in providing the infrastructure and services our citizens deserve and expect: transportation, education, public safety, human services, and more.

As the 30th Comptroller of Maryland, I am proud to lead this agency in its 150th anniversary year and into a future that promises to be as progressive as its past.

William Donald Schaefer

Comptroller of Maryland

# ORGANIZATION

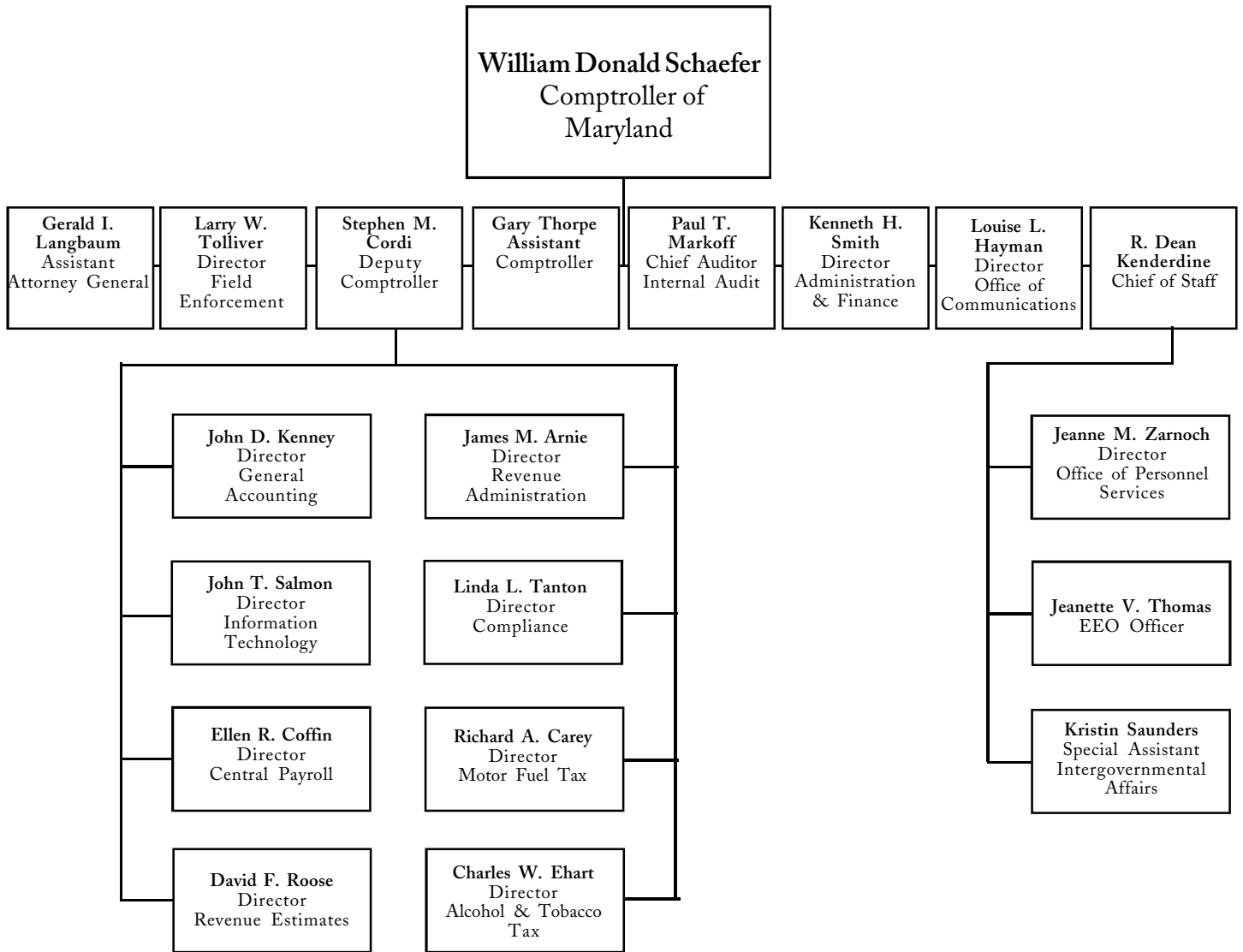
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## A BRIEF HISTORY OF THE COMPTROLLER OF MARYLAND

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

# COMPTROLLER OF MARYLAND ORGANIZATIONAL CHART



# EXECUTIVE DIRECTION AND ADMINISTRATION

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## OFFICE OF THE COMPTROLLER

The Office of the Comptroller provides executive direction for the Comptroller of Maryland, including public affairs and staff support for the comptroller and deputy comptroller as well as 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 Maryland. The office provides mailroom, 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 PERSONNEL SERVICES

The Office of Personnel Services promotes the recruitment, development, and retention of a diverse, competent, and motivated workforce that provides services to individuals, businesses, and government. The division coordinates, for all Comptroller divisions, the non-temporary and temporary employment process, agency classification and compensation issues and employee training; administers benefits such as health, retirement, special leave provisions, etc., and provides related employee services.

# REVENUE ADMINISTRATION

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## 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 revenue conditions of the state and how they affect the state's revenue. 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. 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.



# REGULATION

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## ALCOHOL AND TOBACCO TAX DIVISION

This division administers laws and regulations pertaining to alcoholic beverages and tobacco. The division 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 tobacco products.

In fulfillment of its responsibilities, the division 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 DIVISION

This division 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.

## FIELD ENFORCEMENT DIVISION

The division works in conjunction with the Comptroller's other regulatory units to investigate and enforce revenue laws relating to alcoholic beverages, cigarettes, motor fuels, sales and use tax, and transient vendors.

In its duties, the division conducts undercover operations, arrests cigarette smugglers, prevents illegal and after hour alcoholic beverage activities, tests motor fuel, inspects transient and temporary vendors licenses, seizes licenses and collects money from businesses that fail to pay delinquent sales taxes; specifically hard core tax evaders, and coordinates security in the Comptroller's Offices.

The division also enforces the State Revenue License Laws under Title 17 of the Business Regulation Article of the Annotated Code of Maryland.

# FINANCIAL CONTROL

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## GENERAL ACCOUNTING DIVISION

The General Accounting Division sets statewide accounting policy, maintains the state's general ledger and other official accounting records, which account for all state funds; exercises overall appropriation control; audits all disbursements; approves warrants for all money paid into or out of the treasury; countersigns and distributes all vendor checks. Furthermore, the Division promulgates general guidance on matters concerning internal control; prepares the state's comprehensive annual financial reports and certain other financial reports and manages the contract for the audit of the state's annual financial report and the audit of 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.

# TECHNICAL SERVICES

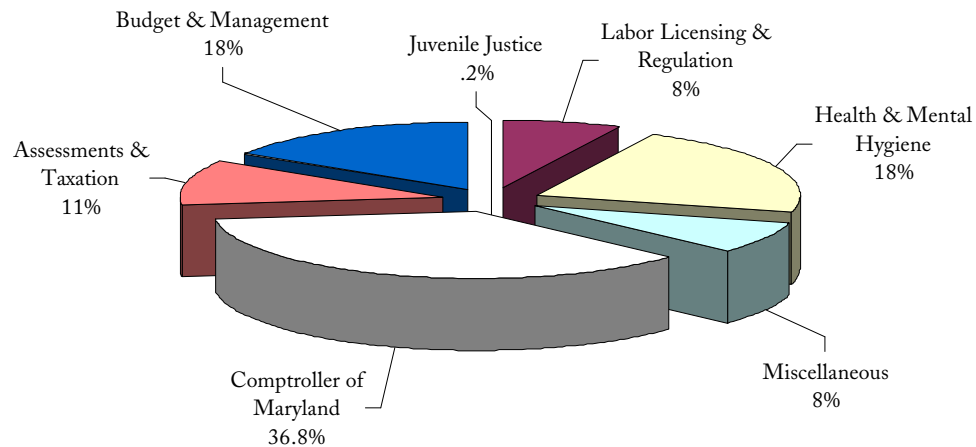
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## INFORMATION TECHNOLOGY DIVISION

This division provides overall management of the Comptroller's information technology efforts as well as providing support for the 24 Registers of Wills Offices.

The division also operates the Annapolis Data Center which provides mainframe computer processing for five primary State agencies and 19 other State agencies. Operational costs are fully reimbursed from using agencies.

## ANNAPOLIS DATA CENTER USER AGENCIES FISCAL YEAR 2002



# REVENUES COLLECTED BY THE COMPTROLLER'S OFFICE

# REVENUES COLLECTED BY THE COMPTROLLER'S OFFICE

## STATE AND LOCAL REVENUES COLLECTED BY THE COMPTROLLER'S OFFICE BY SOURCE AND FUND

(Dollars in thousands)

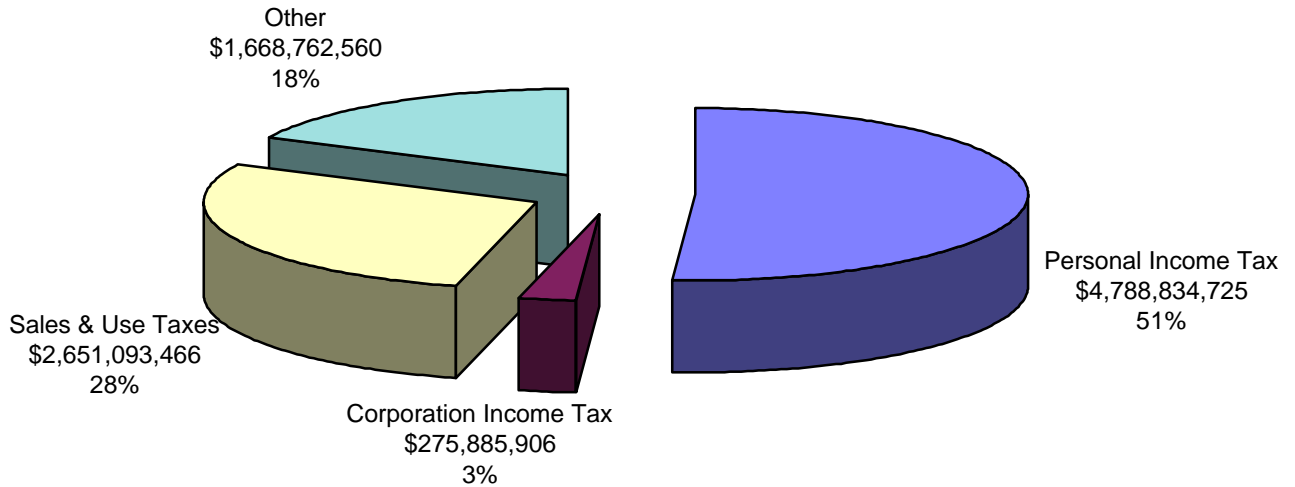
The Comptroller's Office collects revenue on behalf of both the state and local governments. The \$9.0 billion in state receipts collected by the Comptroller's Office in fiscal year 2002 represents 44.6 percent of the \$20.2 billion in total state revenues received.

	FY2002				FY 2001	Increase/ (Decrease)	% Change
	General	State Special	Local	Total	Total		
Personal Income Tax	\$4,788,835	\$ -	\$2,902,770	\$7,691,605	\$8,170,353	\$(478,748)	(5.86)
Corporation Income Tax	275,886	85,672	-	361,558	492,598	(131,040)	(26.60)
Sales and Use Tax	2,651,093	35,222	-	2,686,315	2,646,099	40,216	1.52
Motor Fuel Tax	12,280	691,254	-	703,534	686,975	16,559	2.41
Alcohol Taxes	25,754	-	-	25,754	24,521	1,233	5.03
Tobacco Taxes	209,887	-	-	209,887	205,636	4,251	2.07
Estate Tax	134,142	-	-	134,142	103,365	30,777	29.77
Savings and Loan Association Franchise Tax	91	-	-	91	1,597	(1,506)	(94.32)
Admissions & Amusement Tax	-	1,299	54,445	55,744	53,886	1,858	3.45
Environmental Surcharge on Electricity	-	8,170	-	8,170	9,567	(1,397)	(14.60)
Emergency Telephone System Surcharge (911 Fee)	-	31,850	-	31,850	31,325	525	1.68
Universal Service Program Surcharge	-	34,985	-	34,985	32,930	2,055	6.24
Unclaimed Property	28,805	5,152	-	33,957	41,428	(7,471)	(18.03)
Telecommunications Access Surcharge	-	8,298	-	8,298	9,170	(872)	(9.51)
Tire Recycling Fee	-	2,069	-	2,069	2,089	(20)	(0.94)
<b>Total</b>	<b>\$8,126,773</b>	<b>\$903,972</b>	<b>\$2,957,215</b>	<b>\$11,987,960</b>	<b>\$12,511,538</b>	<b>\$(523,579)</b>	<b>(4.18)</b>

( ) denotes decrease

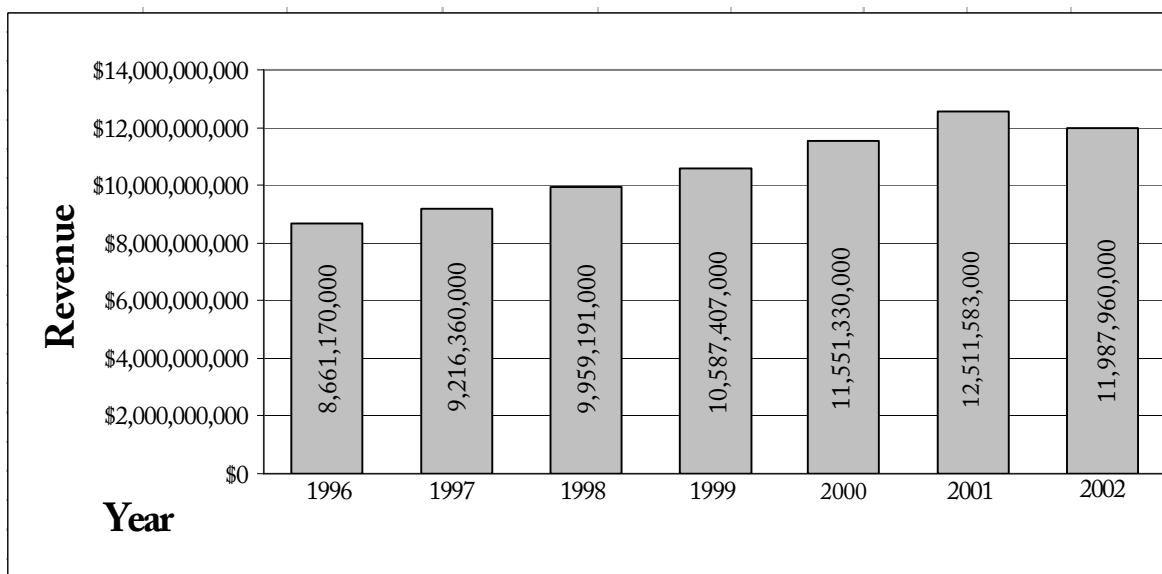
## GENERAL FUND REVENUE COLLECTION

During fiscal year 2002, the Comptroller's Office collected 87 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 1996, the Comptroller's Office collected \$8.7 billion in state and local revenues. In fiscal year 2002, these collections amounted to \$12.0 billion - a 38.4 percent increase. The following chart shows the annual amounts collected.



# REVENUES ADMINISTERED

Revenue Source	Rate (As of July 1, 2002)	Description
State Personal Income Tax	2% 1st \$1,000; 3% 2nd \$1,000; 4% 3rd \$1,000; and 4.75% on \$3,001 and over	Annual tax imposed upon individuals and fiduciaries based on Maryland taxable income (federal adjustable gross income with Maryland modifications).
Corporation Income Tax	7%	Annual tax on the net income of the corporation apportioned and allocated to Maryland.
County (Local) Income Tax	A minimum of 1% and a maximum of 3.10% of net taxable income	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 net taxable income.
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 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.
Environmental Surcharge on Electricity	.15 mill per kilowatt hour or \$1,000 per month, whichever is less	Environmental surcharge for kilowatt hour of electric energy distributed to retail electric customers in Maryland; monies paid into the Environmental Trust Fund.
Emergency Telephone System Fee	\$.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.
Electric Universal Service Surcharge	\$.40 per month for residential; \$.40 to \$4,500 for non-residential based on annual electric bill	Charge paid by customers to public utilities to provide electric service to low-income Maryland customers. The Comptroller collects these revenues from the utility companies and distributes them to the Department of Human Resources.
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 Surcharge	\$.20 per month paid by each subscriber	A tax imposed on telephone subscribers in Maryland to provide telephone service to hearing and speech impaired citizens.
Tire Recycling Fee	\$.40 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.

Revenue Source	Rate (As of July 1, 2002)	Description
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 Airplane Railroad Water Vessel Statewide Caterer's	Beer, Wine, Liquor \$200 Beer, Wine, Liquor \$200 Beer, Wine, Liquor \$150 Beer, Wine, Liquor \$250-2,000	Annual license fee imposed to dispense alcoholic beverages aboard airplanes, in rail cars, and on water vessels hired for the transportation of passengers. The Statewide Caterer's License (SCAT) permits the sale and storage of alcoholic beverages to entities which operate in more than one subdivision. The SCAT license may be general or limited.
Alcoholic Beverages Permits	Ranges from \$2 - \$500	A variety of permits are issued authorizing the sale, shipment, transport, storage and solicitation of alcoholic beverages.
Cigarette Tax	\$1.00 per pack of 20 cigarettes. \$.05 per each cigarette in packages of more than 20	Wholesalers pay tax by purchasing tax stamps which are affixed 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.
Other Tobacco Products Tax	15% of the wholesale price of the tobacco products	Tax is paid by wholesaler who sells other tobacco products (excludes cigarettes) to a retailer or consumer in the State. If tax is not paid by wholesaler, tax liability reverts to retailer or consumer.
Motor Fuel Tax	\$.235 per gallon \$.2425 per gallon \$.235 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. Tax on clean-burning fuels used as a motor fuel.
Aviation Fuel Tax	\$.07 per gallon	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 fee eliminated effective January 1, 2001	Annual IFTA license and identification markers are 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 2002, the Comptroller's Office collected \$9.1 billion in state and local income tax payments and refunded \$1.4 billion 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 cities, towns, and special taxing districts within those counties.

TABLE 1  
PERSONAL INCOME TAX RECEIPTS  
FISCAL YEAR 2002

	Gross Revenues	Less					Net amount to the General Fund
		Refunds	Reserve for Subdivisions	Tax Amnesty Fund	Chesapeake Bay & Endangered Species Fund	Fair Campaign Fund	
Personal income tax	\$9,168,246,019	\$1,392,597,334	\$2,882,945,234	\$1,528,576	\$1,106,276	\$133,873	\$4,889,934,726
Personal estimated tax payments not claimed on returns	(\$390,359,265)						(\$390,359,265)
Employer withholding tax payments not claimed on returns	\$266,072,682	\$7,827,659					\$258,245,023
Fiduciary income tax	\$51,878,601	\$16,579,684	\$19,824,885	\$16,880	\$2,823	\$534	\$15,453,795
Fiduciary estimated tax payments not claimed on returns	\$17,307,795						\$17,307,795
Unidentified tax payments	(\$1,339,640)	\$407,709					(\$1,747,349)
<b>Total</b>	<b>\$9,111,806,192</b>	<b>\$1,417,412,386</b>	<b>\$2,902,770,119</b>	<b>\$1,545,456</b>	<b>\$1,109,099</b>	<b>\$134,407</b>	<b>\$4,788,834,725</b>

TABLE 2  
DISTRIBUTION OF LOCAL INCOME TAX RECEIPTS  
FISCAL YEAR 2002

*(Dollars in Thousands)*

County	Distribution to Cities & Towns	Distributions to Counties	Total Distributions
Allegany	\$ 2,446	\$ 18,159	\$ 20,605
Anne Arundel	3,949	272,647	276,596
Baltimore	0	437,235	437,235
Calvert	408	37,815	38,223
Caroline	458	8,031	8,489
Carroll	3,031	75,895	78,926
Cecil	1,511	33,984	35,495
Charles	880	57,430	58,310
Dorchester	562	7,995	8,557
Frederick	6,844	111,019	117,863
Garrett	324	7,526	7,850
Harford	2,705	117,372	120,077
Howard	0	177,495	177,495
Kent	503	7,644	8,147
Montgomery	23,044	866,996	890,040
Prince George's	16,058	311,708	327,766
Queen Anne's	297	23,012	23,309
St. Mary's	177	41,516	41,693
Somerset	173	5,122	5,295
Talbot	1,292	15,005	16,297
Washington	2,611	46,899	49,510
Wicomico	1,750	30,352	32,102
Worcester	1,511	9,022	10,533
Baltimore City	0	175,434	175,434
<b>Total</b>	<b>\$ 70,534</b>	<b>\$ 2,895,313</b>	<b>\$ 2,965,847</b>

# CORPORATION INCOME TAX

During fiscal year 2002, the Revenue Administration Division collected \$361.6 million in corporation income tax revenues. The revenues 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 2002.

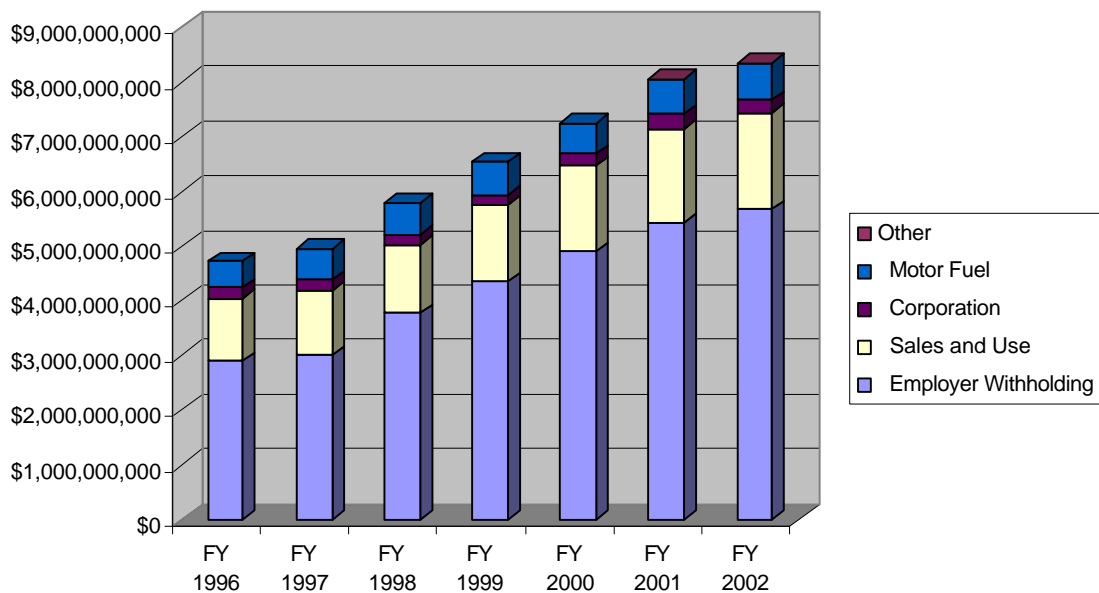
## ALLOCATION OF CORPORATION INCOME TAX RECEIPTS

(Dollars in Thousands)

General Fund	\$ 275,886
Special Funds:	\$ 85,672
Transportation Trust Fund	\$ 38,750
Gasoline and Motor Vehicle Revenue Account	\$ 46,718
Tax Amnesty Fund	\$ 204
<hr/>	
Total	\$ 361,558

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.

## TAXES PAID BY ELECTRONIC FUNDS TRANSFER



\*70% of tax collected by the Comptroller's Office in FY 2002

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.

## SALES AND USE TAX

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During fiscal year 2002, the Comptroller's Office collected \$2.9 billion in net sales and use tax receipts. Gross tax collections totalled \$2.71 billion, and refunds totalled \$21.7 million.

The taxable food and beverage group produced the largest amount of revenue (\$542.3 million), followed by the general merchandise group (\$489.1 million). The building and industrial category produced the third largest amount (\$365.1 million).

Among the state's geographic regions, Baltimore County generated the most revenue (\$401.0 million), followed by Montgomery County (\$373.7 million), Prince George's County (\$315.6 million), Anne Arundel County (\$240.3 million), and Baltimore City (\$238.4 million).

Table 3 (on the following page) 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 2002.

TABLE 3  
SALES AND USE TAX RECEIPTS BY COUNTY

*(Dollars in Thousands)*

	F.Y. 2002	F.Y. 2001	% Change	% of FY 2002 Total
Allegany	\$ 31,612	\$ 33,379	(5.29)	1.17
Anne Arundel	240,292	230,107	4.43	8.87
Baltimore	401,031	406,451	(1.33)	14.81
Calvert	21,090	19,857	6.21	0.78
Caroline	4,847	4,404	10.06	0.18
Carroll	62,050	53,539	15.90	2.29
Cecil	23,166	22,812	1.55	0.86
Charles	65,463	64,764	1.08	2.42
Dorchester	8,594	9,011	(4.63)	0.32
Frederick	97,397	90,330	7.82	3.60
Garrett	12,147	11,061	9.82	0.45
Harford	81,585	77,762	4.92	3.01
Howard	118,059	116,407	1.42	4.36
Kent	7,838	7,137	9.82	0.29
Montgomery	373,710	368,891	1.31	13.80
Prince George's	315,607	310,112	1.77	11.65
Queen Anne's	15,029	14,418	4.24	0.55
St. Mary's	32,349	29,822	8.47	1.19
Somerset	2,625	2,604	0.81	0.10
Talbot	25,170	24,951	0.88	0.93
Washington	66,543	62,045	7.25	2.46
Wicomico	56,439	54,190	4.15	2.08
Worcester	52,433	48,951	7.11	1.94
Baltimore City	238,354	239,943	(0.66)	8.80
District of Columbia	25,014	26,741	(6.46)	0.92
Other/Out-of-State Vendors	330,095	339,370	(2.73)	12.19
Total Gross Receipts	\$ 2,708,539	\$ 2,669,059	1.48	100.00
Less: Refunds	(21,748)	(22,960)	(5.28)	
Total Net Receipts	2,686,791	2,646,099	1.54	
Less: Distribution to TTF	(35,222)	(19,324)	82.27	
Distribution to MVA	(225)	-	N/A	
Special Amnesty Fund	(250)	-	N/A	
Amount to General Fund	\$ 2,651,094	\$ 2,626,775	0.93	

Notes: Detail may not add to total due to rounding.

TABLE 4  
SALES AND USE TAX GROSS RECEIPTS BY COUNTY AND PRINCIPAL TYPE OF  
BUSINESS FOR FISCAL YEAR 2002

*(Dollars in Thousands)*

County	Food & Beverage	Apparel	General Merchandise	Automotive	Furniture & Appliances
Allegany	\$ 7,681	1,935	\$ 8,251	\$ 2,096	\$ 1,973
Anne Arundel	59,874	15,070	46,811	26,106	19,402
Baltimore	81,709	22,265	82,689	28,471	46,166
Calvert	5,561	400	4,496	1,857	998
Caroline	1,657	74	313	650	188
Carroll	13,195	904	16,782	5,359	3,717
Cecil	8,378	1,002	5,077	2,528	752
Charles	12,457	3,897	16,360	5,471	5,050
Dorchester	2,251	79	2,492	669	348
Frederick	19,548	2,785	18,358	6,616	8,270
Garrett	2,867	54	3,563	1,223	458
Harford	18,507	2,283	20,870	8,920	5,628
Howard	24,992	5,867	22,924	8,562	14,789
Kent	2,181	117	1,178	721	244
Montgomery	87,552	25,827	65,986	30,800	47,033
Prince George's	67,544	19,461	64,044	29,744	29,957
Queen Anne's	4,503	1,813	2,358	1,096	861
St. Mary's	7,387	410	8,796	5,401	1,941
Somerset	1,222	21	334	262	118
Talbot	5,494	527	4,530	2,195	1,623
Washington	14,148	4,189	16,178	5,433	6,005
Wicomico	9,567	2,059	14,912	3,853	4,958
Worcester	19,977	2,212	7,875	1,751	1,844
Baltimore City	56,581	12,390	17,816	17,033	15,485
District of Columbia	182	60	3,481	28	2,057
Other-Out-Of-State Vendors	7,261	6,366	32,628	277	95,215
<b>Total</b>	<b>\$ 542,276</b>	<b>\$ 132,067</b>	<b>\$ 489,102</b>	<b>\$ 197,122</b>	<b>\$ 315,080</b>

Notes: Detail may not add to total due to rounding.

TABLE 4  
SALES AND USE TAX GROSS RECEIPTS BY COUNTY AND PRINCIPAL TYPE OF  
BUSINESS FOR FISCAL YEAR 2002

*(Dollars in Thousands)*

	Building & Industrial Supplies	Utilities & Transportation	Hardware, Machinery & Equipment	Miscellaneous	Assessment Collections	Total Collections
Allegany	\$ 3,561	\$ 2,620	\$ 697	\$ 2,353	\$ 445	\$ 31,612
Anne Arundel	25,250	8,474	8,061	30,358	886	240,292
Baltimore	48,762	41,146	7,008	40,888	1,927	401,031
Calvert	2,974	1,552	1,211	1,945	96	21,090
Caroline	764	372	175	636	18	4,847
Carroll	12,755	2,556	1,966	4,456	360	62,050
Cecil	2,929	119	421	1,877	83	23,166
Charles	11,819	3,888	1,183	5,276	62	65,463
Dorchester	892	902	408	522	31	8,594
Frederick	20,126	8,767	2,561	9,800	566	97,397
Garrett	1,218	537	365	1,642	220	12,147
Harford	12,482	3,415	1,850	7,494	136	81,585
Howard	13,425	4,999	3,632	18,273	596	118,059
Kent	1,235	753	411	991	7	7,838
Montgomery	38,229	23,506	6,130	45,776	2,871	373,710
Prince George's	51,844	13,995	7,524	29,669	1,825	315,607
Queen Anne's	1,308	1,012	452	1,607	19	15,029
St. Mary's	3,807	1,548	698	2,300	61	32,349
Somerset	101	0	69	495	3	2,625
Talbot	4,605	2,941	896	2,340	19	25,170
Washington	8,715	2,437	1,324	7,248	866	66,543
Wicomico	6,414	7,708	1,829	4,853	286	56,439
Worcester	4,389	646	537	12,861	341	52,433
Baltimore City	29,232	44,993	6,300	37,213	1,311	238,354
District of Columbia	3,636	9,902	517	5,147	4	25,014
Other-Out-Of-State Vendors	54,660	26,051	16,118	83,374	8,145	330,095
<b>Total</b>	<b>\$ 365,132</b>	<b>\$ 214,839</b>	<b>\$ 72,343</b>	<b>\$ 359,394</b>	<b>\$21,184</b>	<b>\$ 2,708,539</b>

## ADMISSIONS AND AMUSEMENT TAX

The Comptroller's Office is 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 2002.

TABLE 5  
ADMISSIONS AND AMUSEMENT TAX RECEIPTS AND DISTRIBUTIONS  
(Dollars in Thousands)

County	Net Receipts	Administrative Expense	Total Distributed
Allegany	\$ 328	\$ 7	\$ 321
Anne Arundel	6,141	148	5,993
Baltimore	7,115	169	6,946
Calvert	80	2	78
Caroline	2	*	2
Carroll	879	20	859
Cecil	372	9	363
Charles	812	19	793
Dorchester	49	1	48
Frederick	1,195	29	1,166
Garrett	441	11	430
Harford	753	17	736
Howard	1,643	38	1,605
Kent	87	2	85
Montgomery	4,941	117	4,824
Prince George's	12,807	282	12,525
Queen Anne's	337	8	329
St. Mary's	103	2	101
Somerset	33	1	32
Talbot	101	3	98
Washington	600	14	586
Wicomico	479	11	468
Worcester	2,223	44	2,179
Baltimore City	7,753	189	7,564
MD Stadium Authority	6,470	156	6,314
<b>Total</b>	<b>\$ 55,744</b>	<b>\$ 1,299</b>	<b>\$ 54,445</b>

\* Denotes less than \$ 500

Detail may not add to total due to rounding.



# UNCLAIMED PROPERTY RECEIPTS

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The Comptroller's Office administers 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 2002.

TABLE 6  
UNCLAIMED PROPERTY RECEIPTS AND DISTRIBUTIONS  
*(Dollars in Thousands)*

**Sources of Net Revenues from Miscellaneous Unclaimed Property:**

Life Insurance	\$ 2,287
Other Insurance	3,026
Public Utilities	894
Corporations	17,559
Fiduciaries, Trustees and Other	1,078
Government Agencies	2,822
Banks and Financial Organizations	5,775
Nursing Homes	516
<b>Total Net Revenues</b>	<b>\$ 33,957</b>

**Allocation of Net Revenues:**

Administrative Expenses	\$ 2,083
Distributed to Maryland Legal Services Corporation	500
Accrual for Claim Liability	2,569
Transferred to General Fund	28,805
<b>Total Net Revenues</b>	<b>\$ 33,957</b>

## ALCOHOL AND TOBACCO TAXES

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During fiscal year 2002, the Comptroller's Office collected \$236.6 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 REVENUE  
(Dollars in Thousands)

	F.Y. 2002	F.Y. 2001	% Change
Distilled Spirits Tax	\$ 12,252	\$ 11,435	7.14
Wine Tax	4,199	3,946	6.41
Beer Tax	9,303	9,140	1.78
Tobacco Tax	209,887*	205,636	2.07
Other Receipts	961	866	10.97
<b>Total Net Receipts</b>	<b>\$ 236,602</b>	<b>\$ 231,023</b>	<b>2.41</b>

( ) denotes decrease

\* Includes floor tax of \$312,702 collected in June, 2002 due to the increase in cigarette tax from \$.66 to \$1.00 per pack effective June 1, 2002.

# MOTOR FUEL TAXES

During fiscal year 2002, the Comptroller's Office collected \$703.5 million in motor fuel tax revenues. Table 8 presents a two-year comparison of motor fuel tax receipts.

TABLE 8  
MOTOR FUEL TAX RECEIPTS  
(Dollars in Thousands)

	FY 2002	FY 2001	% Change
Motor Vehicle Fuel	\$597,170	\$587,097	1.72
Special Fuels	107,029	107,287	(0.24)
Jet Fuel & Aviation Fuel	1,145	1,493	(23.31)
Motor Carrier Temporary Permits	109	63	73.02
Miscellaneous Revenues	551	304	81.25
Refunds	(11,940)	(18,622)	(35.88)
Net Revenues Subtotal	\$ 694,064	\$ 677,622	2.43
IFTA Collections	14,814	14,417	2.75
IFTA Refunds	(5,344)	(5,064)	5.53
<b>Net Revenues</b>	<b>\$ 703,534</b>	<b>\$ 686,975</b>	<b>2.41</b>

( ) denotes decrease

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 2002

TABLE 9  
DISTRIBUTION OF MOTOR FUEL TAX REVENUE  
(Dollars in Thousands)

Administrative Expenses	\$ 6,627
Waterways Improvement Fund	1,602
Fisheries Research and Development Fund	1,602
General Fund for Chesapeake Bay Related Programs	12,280
Gasoline and Motor Vehicle Revenue Account of the Transportation Trust Fund	680,286
Counties, Baltimore City, and Municipalities (30%)	\$ 204,086
Department of Transportation (70%)	476,200
Transportation Trust Fund (Aviation)	1,137
<b>Total</b>	<b>\$ 703,534</b>

Detail may not add to total due to rounding

# GROSS MOTOR FUEL GALLONAGE REVENUE STATEMENT

TABLE 10  
GROSS MOTOR FUEL GALLONAGE & REVENUE STATEMENT  
FOR FISCAL YEAR ENDING JUNE 2002

(Dollars in Thousands)

	Actual Gallons		
Gross Gallons Reported	3,022,253,926		
Less Adjustments:			
Temperature & stock adjustments	3,228,647		
Federal exempt purchases	2,176,384		
Cost of collection allowance	10,981,722		
Less total adjustments	<u>16,386,753</u>		
<b>Total taxable motor fuel gallons:</b>	<b><u><u>3,005,867,173</u></u></b>		
Actual Gallons		Revenue	
Motor vehicle fuel	2,560,667,615	\$ 597,170 *	
Special fuel	445,199,558	\$ 107,029 *	
Gasohol	-	-	
<b>Total taxable gallons sold:</b>	<b><u><u>3,005,867,173</u></u></b>	<b><u><u>\$ 704,199</u></u></b>	
Sellers of jet fuel and aviation	16,363,415	\$ 1,145	
Motor carrier collections:			
Motor carrier permits	\$ 109		
IFTA Taxes- MD based carriers	2,243		
IFTA Taxes- from other jurisdictions	12,097		
IFTA Tax assessments	469		
IFTA registration fees	<u>5</u>		
Total motor carrier collections		14,923	
Penalties and interest		551	
Dishonored check fee		-	
Canadian exchange		-	
<b>Total gross revenue</b>		<b><u><u>\$ 720,818</u></u></b>	

\*Modified accrual basis of accounting

## OTHER REVENUES COLLECTED

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### ENVIRONMENTAL SURCHARGE ON ELECTRICITY

The Comptroller's Office also collects and distributes to the Environmental Trust Fund revenue collected from the environmental surcharge on electricity delivered in Maryland. This revenue is used to fund the Department of Natural Resources' Power Plant and Environmental Review Division and the Chesapeake Bay Research and Monitoring Division. During fiscal year 2002, \$8.2 million was collected from this revenue source.

### EMERGENCY TELEPHONE SYSTEM SURCHARGE (911 FEE)

The Comptroller's Office collects the emergency telephone system surcharge. This revenue is used to fund local emergency 911 telephone systems. During fiscal year 2002, \$31.9 million was collected from this revenue source.

### TELECOMMUNICATIONS ACCESS SURCHARGE

The Comptroller's Office collects the telecommunications access of Maryland tax. This revenue is used to provide telephone service to the hearing and speech impaired citizens of Maryland. During fiscal year 2002, \$8.3 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 the Environment for scrap tire removal and recycling. During fiscal year 2002, \$2.1 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 2002, \$134.1 million was collected from this source and deposited into the general fund.

### SAVINGS AND LOAN ASSOCIATION FRANCHISE TAX

This tax was repealed for the tax years beginning after December 31, 2000.

### ELECTRIC UNIVERSAL SERVICE SURCHARGE

The Comptroller's Office collects revenue from public utilities that are deposited into the Universal Service Program Fund. Public utilities collect the surcharge from their customers. The program was established under Chapter 4, Acts of 1999 (House Bill 703) to assist low income Maryland electric customers with their bills. During fiscal year 2002, \$35.0 million was collected and transferred to the Department of Human Resources which administers the program.

## LEGISLATION ENACTED IN 2002

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### INCOME TAX

**Excluded Amounts for Income Tax Liens.** Alters the amount exempt from an income tax wage lien to the amount exempt from a judgment lien under Maryland law. *Effective July 1, 2002. (SB 103 Chapter 125)*

**Federal Decoupling Provisions for the Tuition and Bonus Depreciation Deductions and the 5-Year Net Operating Loss Carryback.** Provides for modifications to income for these special provisions recently enacted under federal law. The tuition addition is effective June 1, 2002, for tax years 2002 and later. The addition modifications for the depreciation and net operating loss changes, and subtraction modifications in subsequent years to provide for the benefits that would have otherwise been allowed under prior law, are effective June 1, 2002, applicable to any tax year in which the federal amounts claimed differ from those allowed under prior law. *(SB 323 Chapter 440)*

**Deadline for Electronically Filed Returns.** If a delayed due date is permitted for federal returns that are electronically filed, Maryland will allow the same delayed due date if the State return is electronically filed and any amount owed is paid electronically at the time of filing. *Effective July 1, 2002. (HB 1315 Chapter 567)*

**Businesses that Create New Jobs Tax Credit.** (Montgomery County only) Changes the definition of a full time position to include a contract position of definite duration which lasts at least 12 months with an unlimited renewal option. The credit may also be claimed if the business spends at least \$150 million for new or expanded premises of at least 700,000 square feet through new construction or the purchase or lease of newly constructed premises. As part of the new or

expanded premises, the business must employ a total of at least 1,100 individuals in full-time positions located in or neighboring the new or expanded premises who are paid 150% or more of the minimum wage and are provided an employer-subsidized health care benefits package. *Effective July 1, 2002, for tax years 2003 and later. (HB 707 Chapter 538)*

**Heritage Area Tax Credit.** Reduces the credit rate from 25% to 20% of qualified expenditures, places a limitation of \$3 million for each project, and repeals the credit for structures located in another state. The transfer of the credit by the Maryland Stadium Authority and an Authority affiliate is now prohibited. The tax credit will terminate as of June 1, 2004, however, credits may continue to be claimed for rehabilitations approved by the Maryland Historical Trust on or before May 31, 2004. *Effective June 1, 2002, for tax years 2002 and later. For proposed commercial rehabilitations that had approval from the Trust on or before February 1, 2002, the law in effect as of May 31, 2002 will apply. (HB 759 Chapter 541)*

### **One Maryland Economic Development Tax Credits - Creating Higher Wage Jobs.**

Accelerates, by two years, the point at which a business may apply the credits against the tax on non-project related income and receive a refund of credits that exceed tax liability if the business creates mostly higher-wage jobs. *Effective July 1, 2002, for businesses that notify the Department of Business and Economic Development of its intent to seek certification for the credit on or after July 1, 2002. (HB 762 Chapter 385)*

**Credit for Aquaculture Oyster Float.** Permits homeowners who install new oyster floats under their piers to take a credit on their returns for the cost of the oyster floats up to \$500 per taxpayer per

year. *Effective July 1, 2002, for years 2002 and later. (HB 1098 Chapter 557)*

**Conservation Tillage Equipment.** Adds deep, no-till rippers to the list of conservation tillage equipment that qualifies for an income reduction. The ripper must be used to address compaction in high residue cropping systems and must not invert the soil profile. Effective for tax year 2002 and subsequent years. *(SB 447 Chapter 313)*

**Commuter Benefits Act of 2002.** Under current law, employers can take an income tax credit of 50% of the cost of subsidizing commuter benefits for their employees, up to \$30 per employee per month. Beginning with tax year 2002, the credit cap is \$50 per employee per month. *(HB 339 Chapter 507)*

**Neighborhood Preservation and Stabilization Credits, Baltimore County.** Extends the credit to homes purchased in certain areas of the county by June 30, 2005. Previously, the credit would have expired for homes purchased after June 30, 2002. *(SB 462 Chapter 167)*

**Pilot Program for Long-Term Employment of Qualified Ex-felons.** Establishes a pilot program for participating employers who hire qualified ex-felons for a credit against the income tax of a portion of the wages paid to the ex-felon. Tax-exempt employers may claim the credit against unrelated business income tax or payroll withholding tax. The credit is 30% of the first \$6,000 of income during the first year of employment and 20% of the first \$6,000 in the second year. The program is limited to 30 months (2-1/2 years) and 150 ex-felons and the credit may be carried forward up to five years. *Effective July 1, 2002, for employees hired from July 1, 2002, through December 31, 2004. (HB 462 Chapter 533)*

**Note:** *Senate Bill 383 and House Bill 437, both passed during the 2002 session of the Maryland*

*General Assembly, would have limited the current subtraction modification to \$2,500 per contributor per beneficiary and would expand the subtraction to include contributions to programs sponsored by other states. These bills were vetoed by Governor Glendening, however, he directed the Maryland Higher Education Board to limit the subtraction to \$2,500 contributor per beneficiary through a change the investment document to clarify the definition of an "account."*

## SALES AND USE TAX

**Temporary Reduction in Vendor Credit.** Reduces the vendor credit for the collection of the sales and use tax from 1.2% for the first \$6,000 and 0.9% for any excess, to 0.6% and 0.45%, respectively. *Effective for 2-year period from July 1, 2002, through June 30, 2004. (SB 323 Chapter 440)*

**Communications Services – Taxable Price.** Allows vendors to aggregate taxable and non-taxable services into a single amount, but collect tax only on the price of the taxable services. The vendor must keep records separately so the comptroller can verify application of the tax. Currently, when taxable and non-taxable services are sold together, the price for the taxable services had to be stated separately on the bill. If not, the tax had to be applied to the total amount. *Effective July 1, 2002. (HB 378 Chapter 513)*

**Utilities Used to Produce Snow.** Creates an exemption for the sale of electricity, fuel, and other utilities used to operate the machinery or equipment used to produce snow for commercial purposes. *Effective July 1, 2002. (HB 553 Chapter 377)*

**Effective Rate Agreements.** Permits vendors to enter into effective rate agreements and receive direct pay permits, which allow vendors to pay sales and use tax directly to the Comptroller based

on a predetermined ratio of taxable purchases to non-taxable purchases. The vendor will be required to maintain records to allow the comptroller to verify the accuracy of the effective rate, but will no longer need to determine taxability transaction by transaction. Agreements and permits will be voided if a taxpayer's operations change significantly during the term of the agreement. *Effective July 1, 2002. (HB 1120 Chapter 558)*

**Multifuel Pellet Stoves.** Exempts multifuel pellet stoves that are designed to burn agricultural field corn from sales and use tax in Maryland. The tax will continue to apply to stoves that are not designed to do this. *Effective July 1, 2002. (SB 43 Chapter 447)*

## ESTATE TAX

**Decoupling from Federal Action and Changes to State Death Tax Credit.** Restores the state death tax credit permitted under federal law prior to its scheduled phase-out. Should the federal estate tax be repealed, the federal law in effect before that would also be used for purposes of the Maryland estate tax. However, other provisions of the federal estate tax law, including the applicable unified credit, will be used in determining the Maryland tax. This means that a Maryland estate tax return is required only if you are required to file a federal return. For decedents dying in 2002 and 2003, the exemption equivalent amount increased to \$1 million, and will reach \$3.5 million in 2009. In 2010, the federal estate tax is repealed; at that time, the comptroller will publish new regulations and procedures. *Effective for Acts of Congress enacted on or after January 1, 2001 and applicable to individuals dying on or after December 31, 2001. (SB 323 Chapter 440)*

**Estates of September 11 Victims.** Exempts from the inheritance tax and probate fees property from

the estate of a person who died as a result of the September 11, 2001, terrorist attacks. *(SB 67 Chapter 97, or HB 1178 Chapter 98)*

## ALCOHOL AND TOBACCO TAX

**Tobacco Tax Increase.** Increases the tobacco tax rate for cigarettes from 66 cents to \$1.00 per pack of 20 cigarettes. It does not increase the tax on other tobacco products or alter the discount allowed to licensed wholesalers. The new cigarette tax rate will take effect on June 1, 2002, and a floor tax will be required to be paid for stamps and stamped product on hand as of that date by cigarette wholesalers and retailers. The floor tax will be due by September 30, 2002. *(SB856 Chapter 288)*

**Alcohol Wholesaler's Licenses.** Repeals a provision of the law prohibiting two locations under one wholesaler's license from being located in any one county or in Baltimore City. *Effective July 1, 2002. (HB 348 Chapter 59)*

**Direct Wine Seller's Permit.** Establishes a direct wine seller's permit to be issued by the comptroller to entities outside of the state entitling them to sell wine to personal consumers in Maryland. Wine shipped into Maryland would go through a wholesaler to a retailer where it would be picked up by the purchasing consumer. *Effective on July 1, 2002. (SB 494 Chapter 68, or HB 811 Chapter 251)*

## MOTOR FUEL TAX

### **Motor Fuel Tax-Reduction in Vendor Credit**

Reduces the vendor credit for the collection of the motor fuel tax from 1% to 0.5% of the first 10 cents of the tax. *Effective July 1, 2002. (SB 323 Chapter 440)*

**Motor Carrier Identifying Number.** Repeals a statutory reference to an obsolete Interstate Commerce Commission identifying number and authorizes the comptroller to require in its place a



U.S. Department of Transportation number. This identifying number is required for motor carriers licensed under the International Fuel Tax Agreement for interstate travel and payment of road use taxes. This law change will make Maryland's identification requirements consistent with federal requirements. *Effective October 1, 2002. (SB 101 Chapter 123)*

**Contraband Pricing.** Eliminates the requirement to use Platt's Oil Gram as the sole source of determining the price of contraband motor fuel. This law allows the Comptroller to use any nationally recognized oil price reporting service. *Effective October 1, 2002. (SB 102 Chapter 124)*

**Dyed Diesel Fuel.** Prohibits the use of dyed diesel fuel in vehicles that travel on public highways, mirroring a federal law that prohibits the same practice. Home heating fuel is dyed red to indicate it is not taxed and generally contains a higher concentration of sulfur that is not permitted in clear, highway diesel fuel. *Effective October 1, 2002. (SB 287 Chapter 145)*

## MISCELLANEOUS TAX CHANGES

**Abandoned Property-Holding Period.** Reduces the holding period for abandoned property from five to four years, and from four to three years one year later. *Effective for property presumed abandoned for reporting periods ending on or after June 30, 2002. (SB 323 Chapter 440)*

**Tire Recycling.** Reduces the vendor credit for the collection of the tire recycling fee from 1.2% to 0.6%. *Effective July 1, 2002. (SB 323 Chapter 440)*

**Environmental Surcharge on Electricity.** Reduces the vendor credit for the collection of the surcharge attributed to the electric company from 1.5% to 0.75%. *Effective July 1, 2002. (SB 323 Chapter 440)*

**Emergency Telephone System (911).** Reduces the vendor credit for the collection of the surcharge attributed to the electric company from 1.5% to 0.75%. *Effective July 1, 2002. (SB 323 Chapter 440)*

**Amnesty for Unpaid Vessel Excise Tax.** Offers amnesty period for unpaid, unreported, or under-reported vessel excise tax September 1, 2002, through October 31, 2002. During the period, penalties will not be assessed if the tax and interest are paid. The 5% vessel excise tax is paid when a vessel is titled, sold, or imported to Maryland. Note that this tax is collected by the Department of Natural Resources. *(HB 1044 Chapter 260)*

# TAXPAYER ASSISTANCE INFORMATION

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## 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  
e-mail - taxhelp@comp.state.md.us

## Alcohol and Tobacco Tax

Contact: Alcohol and Tobacco Tax Division  
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  
e-mail - att@comp.state.md.us  
Web site - <http://compnet.comp.state.md.us/attd>

## Death Taxes

Contact: Office of the Comptroller  
Revenue Administration Division  
Estate Tax  
P.O. Box 828  
Annapolis, Maryland 21404-0828

Or Call: Central Maryland ..... 410-260-7850  
Toll-free in Maryland ..... 1-800-MD-TAXES  
FAX ..... 410-974-2968  
e-mail - taxhelp@comp.state.md.us

## 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 Division  
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: Taxpayer Registration Assistance Center  
Room 206  
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  
e-mail - taxhelp@comp.state.md.us

### **Sales and Use Tax**

Contact: Revenue Administration 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  
e-mail - sut@comp.state.md.us

### **Tire Recycling Fee**

Contact: Revenue Administration Division  
Taxpayer Service Section  
301 West Preston Street  
Baltimore, Maryland 21201-2383

Or Call: Central Maryland ..... 410-767-1300  
Toll-free in Maryland ..... 1-800-492-1751  
FAX ..... 410-767-1571  
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 (Environmental Surcharge on Electricity, Emergency Telephone System Surcharge (911 Fee), Telecommunications Access Surcharge and Electric Universal Service Surcharge)**

Contact: Revenue Administration Section  
Revenue Administration Division  
P.O. Box 207  
Annapolis, Maryland 21404-0207

Or Call: In the Baltimore area ..... 410-260-7782  
Toll-free from elsewhere ..... 1-800-492-1751  
FAX ..... 410-974-2803  
e-mail - taxhelp@comp.state.md.us

FOR TAX INFORMATION, VISIT THE COMPTROLLER'S WEBSITE:

[www.marylandtaxes.com](http://www.marylandtaxes.com)