

Comptroller of Maryland
Revenue Administration Division
First Quarter Distribution of Local Income Taxes
For Tax Year 2013
May 2013 Distribution
Table 1

	<u>Counties</u>	<u>Cities and Towns</u>	
	<u>TY 2013</u>	<u>TY 2013</u>	<u>Grand Total</u>
	<u>1st Qtr.</u>	<u>1st Qtr.</u>	
Allegany	\$ 5,145,974	\$ 567,317	\$ 5,713,291
Anne Arundel	82,775,593	1,032,698	83,808,291
Baltimore County	120,622,976	-	120,622,976
Baltimore City	52,300,961	-	52,300,961
Calvert	13,724,796	190,750	13,915,546
Caroline	2,185,418	115,482	2,300,900
Carroll	26,900,868	984,973	27,885,841
Cecil	9,845,281	434,884	10,280,165
Charles	20,212,140	276,103	20,488,243
Dorchester	1,969,634	123,254	2,092,888
Frederick	35,957,335	2,117,798	38,075,133
Garrett	2,264,740	78,524	2,343,264
Harford	38,311,695	816,196	39,127,891
Howard	74,462,406	-	74,462,406
Kent	1,883,121	116,769	1,999,890
Montgomery	255,515,988	7,174,407	262,690,395
Prince George's	96,133,579	4,441,571	100,575,150
Queen Anne's	7,900,996	100,519	8,001,515
St. Mary's	16,128,325	82,533	16,210,858
Somerset	1,194,986	37,759	1,232,745
Talbot	4,866,974	339,269	5,206,243
Washington	13,543,510	650,416	14,193,926
Wicomico	8,415,819	419,601	8,835,420
Worcester	2,143,362	261,480	2,404,842
	<u>\$ 894,406,477</u>	<u>\$ 20,362,303</u>	<u>\$ 914,768,780</u>

Comptroller of Maryland
Revenue Administration Division
A Comparison of the First Quarter Distribution of County Local Income Tax
For Tax Years 2013, 2012, and 2011

Table 2

	<u>2013</u>	<u>Inc (Dec)</u>	<u>%</u>	<u>2012</u>	<u>Inc (Dec)</u>	<u>%</u>	<u>2011</u>
Allegany	\$ 5,145,974	\$ (153,389)	(2.9) %	\$ 5,299,363	\$ 393,509	8.0 %	\$ 4,905,854
Anne Arundel*	82,775,593	3,340,920	4.2	79,434,673	6,291,815	8.6	73,142,858
Baltimore County	120,622,976	2,382,325	2.0	118,240,651	11,628,262	10.9	106,612,389
Baltimore City	52,300,961	2,186,383	4.4	50,114,578	2,426,532	5.1	47,688,046
Calvert	13,724,796	159,445	1.2	13,565,351	1,002,171	8.0	12,563,180
Caroline	2,185,418	(26,745)	(1.2)	2,212,163	172,376	8.5	2,039,787
Carroll	26,900,868	739,090	2.8	26,161,778	2,345,038	9.8	23,816,740
Cecil	9,845,281	137,394	1.4	9,707,887	789,089	8.8	8,918,798
Charles	20,212,140	206,518	1.0	20,005,622	2,070,634	11.5	17,934,988
Dorchester	1,969,634	(49,315)	(2.4)	2,018,949	190,935	10.4	1,828,014
Frederick	35,957,335	459,260	1.3	35,498,075	3,556,595	11.1	31,941,480
Garrett	2,264,740	106,858	5.0	2,157,882	197,876	10.1	1,960,006
Harford	38,311,695	1,296,511	3.5	37,015,184	3,271,907	9.7	33,743,277
Howard	74,462,406	2,696,726	3.8	71,765,680	8,165,526	12.8	63,600,154
Kent	1,883,121	(68,187)	(3.5)	1,951,308	206,897	11.9	1,744,411
Montgomery	255,515,988	6,187,198	2.5	249,328,790	32,553,541	15.0	216,775,249
Prince George's	96,133,579	1,673,648	1.8	94,459,931	9,118,871	10.7	85,341,060
Queen Anne's	7,900,996	157,942	2.0	7,743,054	1,566,073	25.4	6,176,981
St. Mary's	16,128,325	487,147	3.1	15,641,178	1,766,152	12.7	13,875,026
Somerset	1,194,986	(60,657)	(4.8)	1,255,643	63,655	5.3	1,191,988
Talbot*	4,866,974	261,682	5.7	4,605,292	530,134	13.0	4,075,158
Washington	13,543,510	13,646	0.1	13,529,864	1,235,702	10.1	12,294,162
Wicomico*	8,415,819	105,853	1.3	8,309,966	613,145	8.0	7,696,821
Worcester	2,143,362	(15,497)	(0.7)	2,158,859	284,707	15.2	1,874,152
	<u>\$ 894,406,477</u>	<u>\$ 22,224,756</u>	<u>2.5 %</u>	<u>\$ 872,181,721</u>	<u>\$ 90,441,142</u>	<u>11.6 %</u>	<u>\$ 781,740,579</u>

*Note: Anne Arundel County changed their tax rate to 2.56% in tax year 2013, up from 2.49% in tax year 2012
Talbot County changed their tax rate to 2.40% in tax year 2013, up from 2.25% in tax year 2012
Wicomico County changed their tax rate to 3.20% in tax year 2013, up from 3.10% in tax year 2012

Comptroller of Maryland
Revenue Administration Division
A Comparison of Calculations to Estimate
The First Quarterly Distribution of County Local Income Tax
For Tax Years 2013, 2012, and 2011
Table 2A

	2013	Inc (Dec)	%	2012	Inc (Dec)	%	2011
1st Qtr. W/H Receipts	2,861,610,354	30,886,187	1.1	2,830,724,167	208,732,010	8.0	2,621,992,157
1st Qtr. Est. Receipts	<u>294,611,824</u>	<u>(2,804,818)</u>	<u>(0.9)</u>	<u>297,416,642</u>	<u>36,519,149</u>	<u>14.0</u>	<u>260,897,493</u>
Total Receipts	3,156,222,178	28,081,369	0.9	3,128,140,809	245,251,159	8.5	2,882,889,650
Less: Unallocated Reserve	<u>(140,115,370)</u>	<u>(10,987,281)</u>	<u>8.5</u>	<u>(129,128,089)</u>	<u>57,728,595</u>	<u>(30.9)</u>	<u>(186,856,684)</u>
Receipts Available	3,016,106,808	17,094,088	0.6	2,999,012,720	302,979,754	11.2	2,696,032,966
Less: Refund Reserve	<u>(627,926,125)</u>	<u>21,520,953</u>	<u>(3.3)</u>	<u>(649,447,078)</u>	<u>(27,006,727)</u>	<u>4.3</u>	<u>(622,440,351)</u>
Net Receipts Available	<u>\$ 2,388,180,683</u>	<u>\$ 38,615,041</u>	<u>1.6 %</u>	<u>\$ 2,349,565,642</u>	<u>\$ 275,973,027</u>	<u>13.3 %</u>	<u>\$ 2,073,592,615</u>
Local Tax Percentage	38.456472%			38.130153%			38.569086%
Gross Local Tax	\$ 918,410,026	\$ 22,517,051	2.5 %	\$ 895,892,975	\$ 96,127,260	12.0 %	\$ 799,765,715
Less: Cost of Administration	<u>(3,641,248)</u>	<u>826,893</u>	<u>(18.5)</u>	<u>(4,468,141)</u>	<u>(751,702)</u>	<u>20.2</u>	<u>(3,716,439)</u>
Local Tax for Distribution	914,768,778	23,343,944	2.6	891,424,834	95,375,558	12.0	796,049,276
Less: Cities and Town Share	<u>(20,362,302)</u>	<u>(1,119,189)</u>	<u>5.8</u>	<u>(19,243,113)</u>	<u>(676,025)</u>	<u>3.6</u>	<u>(18,567,088)</u>
Net Payable to Counties	<u><u>\$ 894,406,476</u></u>	<u><u>\$ 22,224,755</u></u>	<u><u>2.5 %</u></u>	<u><u>\$ 872,181,721</u></u>	<u><u>\$ 94,699,533</u></u>	<u><u>12.2 %</u></u>	<u><u>\$ 777,482,188</u></u>