

SCHEDULE A—9-3—Continued

	STATE TAX REVENUES									CLERKS OF COURTS			APPROPRIATIONS			GRAND TOTAL
	Income Tax (1)	Admissions Tax (2)	Corporation Franchise Tax (3)	Tax on Horse Racing (4)	Motor Vehicle Fuel Tax (5)	Motor Vehicle Revenue (5)	Distilled Spirits (6)	Tobacco Tax (7)	Total	Licenses (8)	Recordation Tax (9)	Total	Public Education (10)	Public Assistance (11)	Total	
WICOMICO COUNTY																
Delmar	\$ 3,337.44	\$ 14.97	\$ 20.00						\$ 3,372.41	\$ 217.81	\$ 217.81					\$ 3,590.22
Fruitland	3,569.30	3.10	98.75		\$ 4,785.65	\$ 902.86			9,359.66	875.06	875.06					10,234.72
Hebron	1,385.90		37.50						1,423.40	646.76	646.76					2,070.16
Mardela Springs	1,831.28	.14	6.25		2,970.99	560.51			5,369.17	255.57	255.57					5,624.74
Pittsville	1,356.23		8.75						1,364.98	356.50	356.50					1,721.48
Salisbury	75,617.55	2,818.67	2,996.25		66,593.96	12,563.67			160,590.10	36,918.13	36,918.13					197,508.23
Sharps town	2,271.60	12.83	5.00						2,289.43	733.33	733.33					3,022.76
Willards	940.69	.22	6.25						947.16	520.81	520.81					1,467.97
County	237,754.75	2,842.43	3,566.25	\$ 60,078.60	523,121.35	98,692.49	\$ 27,422.50	\$ 172,538.36	1,125,516.73	19,152.88	\$ 36,019.04	\$ 55,171.92	\$ 3,032,529.33	\$ 1,064,714.47	\$ 4,097,243.80	5,277,932.45
Total	\$ 328,064.74	\$ 5,192.36	\$ 6,745.00	\$ 60,078.60	\$ 597,471.95	\$ 112,719.53	\$ 27,422.50	\$ 172,538.36	\$ 1,310,233.04	\$ 59,676.85	\$ 36,019.04	\$ 95,695.89	\$ 3,032,529.33	\$ 1,064,714.47	\$ 4,097,243.80	\$ 5,503,172.73
WORCESTER COUNTY																
Berlin	\$ 6,724.45	\$ 189.70	\$ 368.75		\$ 6,980.13	\$ 1,316.88			\$ 15,579.91	\$ 3,267.27	\$ 3,267.27					\$ 18,847.18
Ocean City	7,859.33	8,305.03	776.25		13,158.43	2,482.48			32,581.52	9,808.34	9,808.34					42,389.86
Pocomoke City	11,628.76	495.86	305.00		12,297.52	2,320.06			27,047.20	6,177.92	6,177.92					33,225.12
Snow Hill	7,083.18	41.42	300.00		7,824.15	1,476.11			16,724.86	3,312.51	3,312.51					20,037.37
County	83,789.92	6,239.15	1,917.50	\$ 29,069.22	397,132.98	74,923.43	\$ 24,491.50	\$ 80,311.81	697,925.51	11,167.54	\$ 58,452.79	\$ 64,620.33	\$ 1,431,240.26	\$ 287,159.45	\$ 1,718,399.71	2,480,945.55
Total	\$ 117,085.64	\$ 15,321.16	\$ 3,667.50	\$ 29,069.22	\$ 437,393.21	\$ 82,518.96	\$ 24,491.50	\$ 80,311.81	\$ 789,859.00	\$ 33,733.58	\$ 58,452.79	\$ 87,186.37	\$ 1,431,240.26	\$ 287,159.45	\$ 1,718,399.71	\$ 2,595,445.08
BALTIMORE CITY																
	\$ 7,416,762.90	\$ 159,353.47	\$ 200,360.69	\$ 1,150,157.91	\$ 20,578,701.78	\$ 3,882,394.23	\$ 1,189,529.00	\$ 3,605,354.22	\$ 38,182,614.20	\$ 802,303.64	\$ 943,675.07	\$ 1,745,978.71	\$ 25,996,733.73	\$ 40,909,713.48	\$ 66,906,447.21	\$ 106,835,040.12
GRAND TOTAL	\$ 31,035,566.51	\$ 1,219,877.41	\$ 372,826.52	\$ 3,797,860.31	\$ 34,297,336.30	\$ 6,470,657.03	\$ 2,927,604.50	\$ 11,676,943.04	\$ 91,799,171.62	\$ 2,442,073.29	\$ 5,167,845.69	\$ 7,609,918.98	\$ 133,875,463.55	\$ 60,535,522.29	\$ 194,410,985.84	\$ 293,820,076.44

- (1) **Income Tax:** (Refer to Statement B—6)
The regular distribution provided for by Article 81, Section 323(a) of the Annotated Code of Maryland (1957), is 1.7% of all investment income and .68% of all other income from resident individuals.
- (2) **Admission Tax:** (Refer to Statement B—2)
These funds were distributed to the Incorporated Towns, Special Taxing Areas, Counties and Baltimore City in accordance with Article 81, Section 410, Annotated Code of Maryland 1957. The Law provides for the distribution of the proceeds from the tax to the several political subdivisions of the State after retaining the amount expended for administration. Funds due Somerset County are payable to the Board of Education of Somerset County as provided by law.
- (3) **Corporation Franchise Tax:** (Refer to Statement B—1)
These funds were distributed to the Counties and Baltimore City in accordance with Article 81, Section 201 of the Annotated Code of Maryland 1957.
- (4) **Tax on Horse Racing:** (Refer to Statement B—8)
These funds were distributed to the Counties and Baltimore City on the basis of the latest Federal population census in accordance with Article 78B of the Annotated Code of Maryland (1957). The law also provides that the County Commissioners of each County shall allocate and pay to each Incorporated Town in the County a share of the funds, received from the State, in accordance with the ratio which the population of each town bears to the total population of the entire county.
- (5) **Motor Vehicle Fuel Tax:** (Refer to Statement B—3)
Article 56, Section 137, and Article 89B, Sections 31, 32, 33 and 34 of the Annotated Code of Maryland (1957).
Motor Vehicle Revenue: (Refer to Statement B—4)
Article 66½, Section 341, and Article 89B, Section 38 of the Annotated Code of Maryland (1957). These funds are allocated by the State Roads Commission to the Counties and Municipalities (in proportion to mileage); the Commission however, performs the road maintenance work for the following six counties: Calvert, Cecil, Charles, Kent, St. Mary's and Talbot.
- (6) **Distilled Spirits:**
Article 2B, Section 134 of the Annotated Code of Maryland (1957) provides that, after July 1, 1955, the Comptroller shall distribute quarterly to the Counties and Baltimore City amounts based on 50c per gallon on each gallon of distilled spirits delivered to retail dealers within each County and Baltimore City.

- (7) **Tobacco Tax:** (Refer to Statement B—11)
These funds were distributed to the Counties and Baltimore City on the basis of the latest Health Department population census in accordance with Sections 433, 434, and 460 of Article 81 of the Annotated Code of Maryland and the 1961 Supplement which set the rate of tax at 3c for each ten (10) cigarettes (6c per pack of 20) as of July 1, 1961, and provides for distribution of one-half of the net proceeds to Baltimore City and the Counties after allowance for administrative costs and refunds.
The distribution is made on a population basis with a guarantee to the political subdivisions which previously had a tax of their own that they should not receive less than their own tax produced during the Calendar Year 1960. The City of Baltimore received an additional amount of \$479,376.05 as a result of this guarantee.
- (8) **Licenses:** (Refer to Exhibit F)
These funds were distributed directly to the political subdivisions of the County by each Clerk of the Circuit Court for the County and to Baltimore City by the Clerk of the Court of Common Pleas in accordance with Article 56, Sections 3 and 4 of the Annotated Code of Maryland (1957) and Section 3 of the Cumulative Supplement (1959) of the Howard County Share, \$475.00 was paid to the Department of Motor Vehicles to correct an error in October 1962.
- (9) **Recordation Tax:**
These funds were distributed to the County Commissioners of each County and to the Mayor and City Council of Baltimore City by each Clerk of the Circuit Court for each County and the Clerk of the Superior Court for Baltimore City in accordance with Article 81, Section 273 of the Annotated Code of Maryland (1957).
- (10) **Public Education:** (Refer to Schedule A—9-2)
These funds were distributed to the Counties and Baltimore City upon proper certification from the Department of Education, Article 77 of the Annotated Code of Maryland (1957).
- (11) **Public Assistance:** (Refer to Schedule A—9-4)
These funds were distributed to the Counties and Baltimore City upon proper certification from the State Department of Public Welfare, Articles 30, 70-A, 88-A of the Annotated Code of Maryland (1957).