STATE OF MARYLAND

Political Subdivisions	STATE TAX REVENUES												Local Income Tax Fund (13)	Public Education (14)	Social Services (15)	Public Health (16)	Clerks of Courts (17)	Other State Agencies (18)	GRAND TOTAL
	Franchise Tax Ordinary Business Corporations (1)	Admissions Tax (2)	Income Tax (3)	Tax on Horse Racing (4)	Reimbursement of Trial Magistrates' Expense (5)	Distilled Spirits (6)	Tobacco Tax (7)	Franchise Tax on Net Earnings of Savings Banks, Etc. (8)	Abandoned Property (9)	State Aid for Police Protection Fund (10)	State Grants to Subdivisions (11)	Highway Users Fund (12)							
Seat Pleasant	145.00	14.13	732.97							19,036.00		24,980.65							44,908.75
Takoma Park	71.25		823.88							26,300.00		28,457.04							55,652.17
University Park	18.75		228.87							8,767.00		19,891.97							28,906.59
Upper Marlboro	431.25	772.15	627.35							1,754.00		3,949.02							7,533.77
County	23,442.50	48,228.94	77,848.15	$ 411,201.26	$ 177,252.00	$ 604,228.50	$ 2,076,710.37	$ 71,983.49	$ 1,716.73	2,133,830.00	$ 2,508,520.64	4,308,512.65	$ 32,012,623.93	$ 38,055,701.53	$ 7,408,303.82		$ 2,062,516.64	$ 3,633,130.00	95,615,751.15
Total	$ 32,595.00	$ 66,894.86	$ 96,583.47	$ 411,201.26	$ 177,252.00	$ 604,228.50	$ 2,076,710.37	$ 71,983.49	$ 1,716.73	$ 2,504,789.00	$ 2,508,520.64	$ 5,254,815.96	$ 32,012,623.93	$ 38,055,701.53	$ 7,408,303.82		$ 2,062,516.64	$ 3,633,130.00	$ 96,979,567.20
QUEEN ANNE'S COUNTY																			
Barclay	$ 30.00		$ 4.15									$ 865.63							$ 899.78
Centreville	172.50	$ 30.31	95.08							$ 14,488.00		14,787.65							29,573.54
Church Hill	21.25	163.51	240.38									1,657.09							2,082.23
Millington	17.50																		17.50
Queen Anne	31.25																		31.25
Queenstown	121.25		22.57									2,879.50							3,023.32
Sudlersville	71.25	.20	14.30									2,149.68							2,235.43
Templeville												368.58							368.58
County	897.50	871.34	1,244.52	$ 19,063.49	$ 9,588.00	$ 26,263.00	$ 56,582.13			12,512.00	$ 83,964.33	551,721.55	$ 377,050.18	$ 1,681,492.72	$ 332,080.32		$ 63,801.72	$ 101,229.00	3,318,301.80
Total	$ 1,362.50	$ 1,065.36	$ 1,621.00	$ 19,063.49	$ 9,588.00	$ 26,263.00	$ 56,582.13			$ 27,000.00	$ 83,964.33	$ 574,429.68	$ 377,050.18	$ 1,681,492.72	$ 332,080.32		$ 63,801.72	$ 101,229.00	$ 3,356,533.43
ST. MARY'S COUNTY																			
Leonardtown	$ 347.50	$ 474.94	$ 77.14							$ 10,777.00		$ 2,786.32							$ 14,462.90
County	2,532.50	12,182.24	1,901.93	$ 44,773.70	$ 16,448.00	$ 47,711.00	$ 141,386.84	$ 1,305.10	$ 86.56	75,857.00	$ 106,764.69	621,049.54	$ 1,010,682.67	$ 5,071,994.40	$ 1,429,248.26		$ 197,586.10	$ 191,899.00	8,973,409.53
Total	$ 2,880.00	$ 12,657.18	$ 1,979.07	$ 44,773.70	$ 16,448.00	$ 47,711.00	$ 141,386.84	$ 1,305.10	$ 86.56	$ 86,634.00	$ 106,764.69	$ 623,835.86	$ 1,010,682.67	$ 5,071,994.40	$ 1,429,248.26		$ 197,586.10	$ 191,899.00	$ 8,987,872.43
SOMERSET COUNTY																			
Crisfield	$ 177.50		$ 99.74							$ 37,301.00		$ 20,295.74							$ 57,873.98
Princess Anne	201.25		64.75							15,676.00		9,291.85							25,233.85
County	706.25	$ 537.15	657.35	$ 22,577.27	$ 6,908.00	$ 14,106.00	$ 60,990.60		$ 98.50	2,788.00	$ 65,596.80	432,974.82	$ 422,167.89	$ 2,151,796.24	$ 601,887.31		$ 36,665.14	$ 81,637.00	3,902,094.32
Total	$ 1,085.00	$ 537.15	$ 821.84	$ 22,577.27	$ 6,908.00	$ 14,106.00	$ 60,990.60		$ 98.50	$ 55,765.00	$ 65,596.80	$ 462,562.41	$ 422,167.89	$ 2,151,796.24	$ 601,887.31		$ 36,665.14	$ 81,637.00	$ 3,985,202.15
TALBOT COUNTY																			
Easton	$ 1,405.00	$ 619.18	$ 188.84							$ 26,064.00		$ 55,001.18							$ 83,278.20
Oxford	137.50	1.01	15.59							1,557.00		8,845.06							10,556.16
Queen Anne	37.50																		37.50
St. Michaels	163.75	87.36	45.94							3,467.00		8,277.75							12,041.80
Trappe	117.50		28.38									3,134.51							3,280.39
County	2,318.75	1,150.47	2,035.56	$ 24,826.59	$ 13,008.00	$ 62,556.00	$ 70,380.10	$ 7,794.92	$ 164.17	3,516.00	$ 118,317.13	480,644.04	$ 843,160.60	$ 1,451,814.00	$ 334,620.34		$ 54,274.82	$ 96,534.00	3,567,115.59
Total	$ 4,180.00	$ 1,858.02	$ 2,314.31	$ 24,826.59	$ 13,008.00	$ 62,556.00	$ 70,380.10	$ 7,794.92	$ 164.17	$ 34,604.00	$ 118,317.13	$ 555,902.54	$ 843,160.60	$ 1,451,814.10	$ 334,620.34		$ 54,274.82	$ 96,534.00	$ 3,676,309.64
WASHINGTON COUNTY																			
Boonsboro	$ 72.50	$ 47.19	$ 8.45									$ 9,125.78							$ 9,253.92
Clearspring	50.00	25.36	27.99									3,970.11							4,073.46
Funkstown	7.50											6,117.41							6,124.91
Hagerstown	4,405.00	5,459.57	1,507.59							$ 328,943.00		235,800.00							576,115.16
Hancock	257.50	184.78	10.40							7,495.00		14,851.31							22,798.99
Keedysville	37.50	2.43	25.91									4,284.46							4,350.30
Sharpsburg	6.25	23.21	41.53									8,017.68							8,088.67
Smithsburg	98.75	21.92										6,533.70							6,654.37
Williamsport	232.50	84.81	42.62							7,978.00		15,412.47							28,750.40
County	6,052.50	2,306.85	3,803.69	$ 104,952.13	$ 30,884.00	$ 97,533.50	$ 349,476.03	$ 24,454.45	$ 3,428.32	26,642.00	$ 363,106.42	1,248,018.12	$ 3,909,894.04	$ 7,765,595.57	$ 1,755,722.79		$ 182,991.74	$ 493,717.00	16,368,579.15
Total	$ 11,220.00	$ 8,156.12	$ 5,468.18	$ 104,952.13	$ 30,884.00	$ 97,533.50	$ 349,476.03	$ 24,454.45	$ 3,428.32	$ 371,058.00	$ 363,106.42	$ 1,552,131.04	$ 3,909,894.04	$ 7,765,595.57	$ 1,755,722.79		$ 182,991.74	$ 493,717.00	$ 17,029,789.33
WICOMICO COUNTY																			
Delmar	$ 41.25	$ .62	$ 38.91							$ 3,555.00									$ 3,635.78
Fruitland	102.50	3.73	34.84									$ 27,532.28							27,673.35
Hebron	52.50	1.47	12.37																66.34
Mardela Springs	6.25		7.79									1,388.70							1,402.74
Pittsville	18.75		47.32																66.07
Salisbury	3,122.50	1,851.60	819.53							123,915.00		138,771.21							268,479.84
Sharptown		7.02	16.93																23.95
Willards	7.50		5.44																12.94
County	3,576.25	2,229.15	2,737.29	$ 56,434.54	$ 27,844.00	$ 36,171.50	$ 170,531.25	$ 8,617.09	$ 185.11	26,424.00	$ 222,993.40	980,030.52	$ 1,491,514.72	$ 5,161,547.63	$ 1,784,907.99		$ 136,579.19	$ 267,825.00	10,380,148.63
Total	$ 6,927.50	$ 4,093.59	$ 3,720.42	$ 56,434.54	$ 27,844.00	$ 36,171.50	$ 170,531.25	$ 8,617.09	$ 185.11	$ 153,894.00	$ 222,993.40	$ 1,147,722.71	$ 1,491,514.72	$ 5,161,547.63	$ 1,784,907.99		$ 136,579.19	$ 267,825.00	$ 10,681,509.64
WORCESTER COUNTY																			
Berlin	$ 343.75	$ 36.46	$ 79.22							$ 5,115.00		$ 16,536.08							$ 22,110.51
Ocean City	788.75	14,340.32	99.89							38,042.00		41,275.85							94,546.81
Pocomoke City	291.25	405.02	45.73							6,520.00		26,525.98							33,787.98
Snow Hill	291.25	7.35	65.41							5,144.00		17,439.66							22,948.17
County	2,052.50	5,546.43	809.90	$ 27,306.03	$ 13,764.00	$ 34,854.00	$ 84,228.05		$ 204.80	2,722.00	$ 155,061.97	637,442.70	$ 350,412.44	$ 3,187,093.25	$ 392,744.47		$ 214,547.38	$ 128,514.00	5,237,303.92
Total	$ 3,767.50	$ 20,336.08	$ 1,100.15	$ 27,306.03	$ 13,764.00	$ 34,854.00	$ 84,228.05		$ 204.80	$ 57,543.00	$ 155,061.97	$ 739,220.27	$ 350,412.44	$ 3,187,093.25	$ 392,744.47		$ 214,547.38	$ 128,514.00	$ 5,410,697.39
BALTIMORE CITY	$ 239,495.00	$ 563,207.73	$ 116,373.06	$ 1,080,395.23		$ 1,366,389.00	$ 3,605,354.22	$ 593,515.19	$ 57,501.91	$ 17,939,200.00	$ 2,808,239.17		$ 33,595,771.33	$ 75,436,480.08	$ 82,293,571.71		$ 1,658,917.43	$ 10,384,699.00	$231,738,210.06
ALL COUNTIES—State Wide (A)												$ 35,871,551.84				$ 86,807,458.66		$ 23,988,870.00	(A) $146,667,880.50
GRAND TOTAL	$ 471,477.50	$ 1,190,426.98	$ 451,375.16	$ 3,567,501.60	$ 1,219,292.00	$ 4,239,042.00	$ 12,984,293.89	$ 1,126,915.93	$ 77,156.45	$ 27,092,584.00	$ 15,626,614.82	$ 71,743,158.42	$189,891,304.37	$274,707,850.67	$119,140,453.92	$ 86,807,458.66	$ 11,791,645.72	$ 50,925,303.00	$873,053,855.09

(A) This amount is expended in the various Counties of the State, but no breakdown by individual County is practical.

*(1) Franchise Tax—Ordinary Business Corporations: (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).

(2) Admission Tax: (Refer to Statement B—6). These funds were distributed to the Incorporated Towns, Special Taxing Areas, Counties and Baltimore City in accordance with Article 81, Section 410 of the Annotated Code of Maryland (1957). The law provides for the distribution of the proceeds from the tax to the 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) Income Tax: (Refer to Statement B—9). The regular distribution provided for by Article 81, Section 323(a) of the Anotated Code of Maryland (1957), is 1.7% of all investment income and .68% of all other income from resident individuals.

*(4) Tax on Horse Racing: (Refer to Statement B—14). 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.
In Lieu of Personal Property Tax: Article 89B, Section 38A allows for phasing out "in lieu" funds distributed to political subdivisions over a period of years, under certain provisions.

(5) Reimbursement of Trial Magistrates' Expenses: (Refer to Statement B—12). These funds were distributed monthly to the counties by the Department of Motor Vehicles in accordance with Article 52, Section 107 of the Annotated Code of Maryland; $4.00 for every case involving a charge of violation of the Motor Vehicle Law, said sum to be applied by the County to the payment of the salaries and other expenses specified in the above subtitle.

(6) Distilled Spirits: (Refer to Statement B—7). 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 50 cents 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 latest Health Department population census in accordance with Sections 433, and 460 of Article 81 of the Annotated Code of Maryland and the 1961 Supplement which set the rate of tax at 3 cents for each ten (10) cigarettes (6 cents 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 of 1960. The City of Baltimore received an additional amount of $674,697.13 in fiscal year 1970 as a result of this guarantee.

(8) Franchise Tax on Net Earnings of Savings Banks, Etc.: (Refer to Statement B—2). These funds were distributed to the counties and Baltimore City by the Comptroller of the Treasury, Income Tax Division, in accordance with Article 81, Section 128 of the Annotated Code of Maryland.

(9) Abandoned Property: (Refer to Statement B—15). Article 95C, Section 16 (Annotated Code of Maryland) provides that—after retaining $50,000.00 from revenues in order to pay claims, and after deducting administrative costs at the end of each fiscal year—there shall be distributed to each of the counties of the State and to Baltimore City the funds of account holders whose last known address was in such jurisdiction. If there is no last known address, the funds of such account holders are deposited into the General Fund of the State.

(10) State Aid for Police Protection Fund: These funds were distributed to the counties and Baltimore City in accordance with Article 15A, Section 37 of the Annotated Code of Maryland (1957).

(11) State Grants to subdivisions: These funds were distributed to the counties and Baltimore City in accordance with Article 81, Section 12H of the Annotated Code of Maryland (1957) whereby a rate of 11 cents per $100.00 of assessed property value—as certified by the Department of Assessments and Taxation-shall be distributed to the sub-division in which it was collected.

*(12) Highway Users Fund. (Refer to Statement B—8). The distribution of this fund is made, in accordance with Article 89B, Sections 33 and 34 as repealed and reenacted, as follows: 20% of motor vehicle registration fees and fuel tax revenue to be distributed to Baltimore City; 20% of these revenues to be distributed to counties and municipalities of the State (other than Baltimore City)—one-half on the linear road mileage basis and one-half on the bais of motor vehicle registration; 60% of these revenues are used by State Roads Commission for highway construction and maintenance.

(13) Local Income Tax Fund: (Refer to Statement B—9). These funds were distributed to the counties and Baltimore City in accordance with Section 283, 323, 311b of Article 81 of the Annotated Code of Maryland.

(14) Public Education: (Refer to Schedule A—8-1). 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.

(15) Social Services: (Refer to Schedule A—8-2). These funds were distributed to the counties and Baltimore City upon proper certification from the State Department of Social Services: Article 30, and Article 88A of Sections 63-83 of the Annotated Code of Maryland (1957).

(16) Public Health: (Refer to Schedule A—8-3). These funds were distributed to the counties and Baltimore City upon proper certification from the Department of Health: Article 43 of the Annotated Code of Maryland (1957).

*(17) Clerks of Court: (Refer to Schedule A—8-4). These funds were distributed to the counties and Baltimore City by the Clerks of Courts in accordance with Article 56, Section 3 and 4 of the Annotated Code of Maryland (1957) and Section 3 of the Cumulative Supplement (1959) and Article 81, Section 278 of the Annotated Code of Maryland (1957).

(18) Other State Agencies: (Refer to Schedule A—8-5). These funds were distributed to the counties and Baltimore City in accordance with Article 66½, Section 341; Article 73B, Section 29, 39 and 40; Article 77, Section 118; and Article 81, Section 247 of the Annotated Code of Maryland (1957).

*NOTE: Counties and municipalities are not eligible for distribution of revenues indicated by * unless they have certified annually to the State Comptroller that Real and Personal Property Taxes have been levied by them sufficient to provide at least $1.00 per capita of revenue.