STATE OF MARYLAND

POLITICAL SUBDIVISION	STATE TAX REVENUES																			
	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)	Beer Tax (7)	Tobacco Tax (8)	Franchise Tax on Net Earnings of Savings Banks, etc. (9)	Abandoned Property (10)	State Aid for Police Protection Fund (11)	State Grants to Subdivisions (12)	Highway Users Tax (13)	Local Income Tax Fund (14)	Public Education (15)	Social Services (16)	Public Health (17)	Clerks of Court (18)	Other State Agencies (19)	GRAND TOTAL (20)
Discolate	1,202,50	7,285.47	166,51								9,486.00		34.589.49							
RiverdaleSeat Pleasant	331.25 382.50	243.40	238.25								. 14,444.00 18,756.00	***************************************	27,248.47 31,619.27		· · · · · · · · · · · · · · · · · · ·					52,729.97 42,495,37
Takoma Park	42.50		149.62				1				4,958.00		. 21,754.88						• • • • • • • • • • • • • • • • • • • •	50,857.39 26,755.33
Upper Marlboro	1,031.20		116.37										6,942.98							8,090.55
County	61,676.25	810,471.61	16,432.22	\$ 472,713.13	\$ 96.00	\$ 800,380.00	\$ 575,838.20	\$ 2,684,352.17	\$ 99,594.41	\$ 20,280.14	\$ 1,876,226.00	\$ 3,374,679.58	\$ 5,126,719.70	\$ 42,374,825.99	\$ 55,879,320.14	\$ 18,907,658.98		\$ 3,296,115.87	\$ 5,135,151.76	\$141,512,532.15
Total	\$ 82,160.00	\$ 1,033,660.54	\$ 19,594.91	\$ 472,713.13	\$ 96.00	\$ 800,380.00	\$ 575,888.20	\$ 2,684,352.17	\$ 99,594.41	\$ 20,280.14	\$ 2,155,838.00	\$ 8,374,679.58	\$ 6,266,490.74	\$ 42,374,825.99	\$ 55,879,320.14	\$ 18,907,658.98		\$ 3,296,115.87	\$ 5,135,151.76	\$143,178,750.56
QUEENS ANNE'S COUNTY	\$ 10.00		. 974			j	1		-				\$ 1,175.21		1					
Barclay Centreville Church Hill Millington Queen Anne's Queenstown Sudlersville	326.25 85.00 56.25 43.75 110.00 50.00	\$ 460.98 667.08 89.93 22.94	10.45						: :::::::::::::::::::::::::::::::::::::		. \$ 18,500.00		1,16.25 18,151.25 1,998.64 193.11 . 3,481.60 2,684.16 411.61							\$ 1,188.95 37,438.48 2,740.72 249.36 133.68 3,602.05 2,773.34
Templeville	2,248.75	11,444.39	604.65	\$ 18,183.11		\$ 27,822.00	\$ 18,076.72	\$ 70,343.39		\$ 543.15		\$ 106,740.73	644,803.32		\$ 3,119,473.81	\$ 461,742.78		\$ 144,984.17	\$ 164,897.82	\$ 5,497,652,74
Total	\$ 2,930.00	\$ 12,685.32	\$ 635.08	\$ 13,183.11		\$ 27,822.00	\$ 18,076.72	\$ 70,343.39		\$ 543.15	\$ 27,900.00	\$ 106,740.73	\$ 672,888.90	\$ 701,343.95	\$ 3,119,473.81	\$ 461,742.78		\$ 144,984.17	\$ 164,897.82	\$ 5,546,190,93
ST. MARY'S COUNTY Leonardtown	\$ 600.00	\$ 4,486.08	\$ 5.06				a For Fi	107.000.00		4 15 000 01	. \$ 13,503.00	\$ 161,080.89	\$ 9,540.23							\$ 28,084,32
County	4,087.50	12,569.99	489.67	· · · · · · · · · · · · · · · · · · ·		\$ 54,451.00		\$ 185,982.09		\$ 15,060.01			729,843.30		\$ 5,869,252.48			\$ 457,725.73	\$ 320,327.39	11,502,391.56
Total	\$ 4,687.50	\$ 17,006.02	\$ 494.78	\$ 33,911.67	\$ 112.00	\$ 54,451.00	\$ 42,587.54	\$ 185,982.09		\$ 15,060.01	\$ 144,732.00	\$ 161,080.89	\$ 738,883.53	\$ 1,472,025.23	\$ 5,869,252.48	\$ 2,012,156.07		\$ 457,725.78	\$ 320,327.39	\$ 11,530,475.88
SOMERSET COUNTY Crisfield	\$ 298.75		\$ 29.60		.						. \$ 31,684.00		\$ 26,485.27					[\$ 58 .49 7.62
Princess Anne	257.50 1,228.75	\$ 3,604.52	12.99 475.23	\$ 18,542.84		\$ 13,890.00	\$ 15,096,94	\$ 69,962.96		\$ 1,666.91	17,607.00 4,685.00	\$ 70,094.59	14,945.10 491,656.02	. ,	\$ 2,799,786,79	\$ 719,611.23		\$ 60,435.73	\$ 124,613.13	32,822.59
Total	\$ 1,785.00	\$ 3,604.52		<u> </u>		\$ 13,890.00	\$ 15,096.94	\$ 69,962.96		\$ 1,666.91	\$ 53,976.00	\$ 70,094.59	\$ 533,086.39		\$ 2,799,786.79	-		\$ 60,435.73		4,874,027.65
TALBOT COUNTY	4 1,186.00	\$ 0,004.02	4 011.02	- 10,042.04		Ψ 10,620.00	10,000.01	4 30,000.00		7 2,000.02		4 10,004.00		4 200,017.01	2,150,180.15	¥ 113,011.23	*****************	\$ 60,435.73	\$ 124,613.13	\$ 4,965,347.86
Easton. Oxford. Queen Anne's. St. Michael's Trappe. County.	\$ 1,995.00 225.00 50.00 296.25 111.25 4,217.50	\$ 1,654.14 17.07 2,764.92 1,760.54	\$ 99.41 5.89 2.40 10.15 2.83 864.79	\$ 16,947.25		\$ 90,263.00	\$ 32,596.83	\$ 90,552.89	\$ 16,900.52	\$ 2,761.32 \$ 2,761.32	\$ 25,511.00 2,086.00 4,227.00 4,026.00 \$ 35,850.00	\$ 159,486.60	\$ 66,696.12 7,934.40 12,810.38 2,717.67 551,615.15	\$ 1,069,474.25		\$ 386,456.94		\$ 87,563.49	\$ 165,014.98	\$ 95,955.67 10,268.86 52.40 20,108.70 2,831.75 4,681,889.48
Total	\$ 6,895.00	\$ 6,196.67	\$ 985.47	\$ 16,947.25		\$ 90,263.00	\$ 32,596.83	\$ 90,552.89	\$ 16,900.52	\$ 2,761.32	\$ 30,850.00	\$ 159,486.60	\$ 641,773.72	\$ 1,069,474.25	\$ 2,001,387.43	\$ 386,456.94		\$ 87,563.49	\$ 165,014.98	\$ 4,811,106.36
WASHINGTON COUNTY Boonsboro Clearspring. Funkstown. Hagerstown. Hancock. Keedysville. Sharpsburg. Smithsburg. Williamsport. County.	50.00 87.50 6,983.75 347.50 30.00 40.00 100.00 301.25 11,023.75	213.74 130.20 40,759.12 629.14 1.92 157.56 241.72 768.14 18,929.71	\$ 13.69 39.30 28.62 826.08 6.76 11.57 8.51 1,755.15	\$ 74,301.82		\$ 115,095.00	\$ 90,714.49	\$ 396,169.72	\$ 41,752.26 \$ 41,752.26	\$ 2,296.13 \$ 2,296.13	\$ 3,746.00 238,803.00 5,592.00 5,179.00 22,148.00 \$ 275,468.00	\$ 404,639.19	\$ 11,010.18 4,278.03 7,032.60 251,827.76 17,109.03 4,493.09 9,071.61 7,412.98 18,143.63 \$ 1,445,091.11	\$ 4,755,912.01	\$ 10,863,855.53	\$ 2,354,882.89		\$ 488,007.19	\$ 748,235.28	\$ 15,377.05 4,581.07 7,278.92 539,199.66 23,684.43 4,524.41 9,269.17 7,766.27 24,400.53 21,334,809.23
Total	\$ 19,137.50	\$ 62,264.08	\$ 2,689.63	\$ 74,301.82		\$ 115,095.00	\$ 90,714.49	\$ 396,169.72	\$ 41,752.26	\$ 2,290.13	\$ 279,468.00	\$ 404,639.19	\$ 1,775,470.02	\$ 4,755,912.01	\$ 10,363,855.53	\$ 2,354,882.89		\$ 488,007.19	\$ 748,235.28	\$ 21,970,890.74
WICOMICO COUNTY Delmar Fruitland. Hebron Mardela Springs Pittaville Salisbury Sharpstown. Willards.	\$ 145.00 100.00 117.50 10.00 71.25 5,258.75	\$ 32,297.44	\$ 3.46 22.91 3.89 19.94 18.49 363.07 7.79								89,739.00		6,370.94 163,178.25							\$ 2,842.46 29,403.01 121.39 6,400.88 84.68 290,836.51 7.79 37.50
County	7,112.50	31,265.16	1,315.07	\$ 38,812.22		\$ 36,160.50	\$ 44,129.18	\$ 208,620.31	\$ 18,868.68	\$ 6,021.92	21,957.00	\$ 260,055.22		\$ 2,642,530.53	\$ 6,442,705.21	\$ 2,591,245.58		\$ 225,786.67	\$ 418,865.63	14,124,319.88
Total	\$ 12,852.50	\$ 63,562.60	\$ 1,749.56	\$ 38,812.22		\$ 36,160.50	\$ 44,129.18	\$ 208,620.31	\$ 18,868.68	\$ 6,021.92	\$ 116,605.00	\$ 260,055.22	\$ 1,325,482.79	\$ 2,642,530.53	\$ 6,442,705.21	\$ 2,591,245.58		\$ 225,786.67	\$ 418,865.63	\$ 14,454,054.10
WORCESTER COUNTY Berlin Ocean City Pocomoke City Snow Hill County Total	\$ 606.25 2,915.00 522.50 420.00 5,443.75 \$ 9,907.50	\$ 90.18 98,715.54 1,308.32 53.68 23,681.89 \$ 123,844.56	\$ 12.93 3.74 48.80 50.02 935.47 \$ 1,045.46	\$ 17,491.13 \$ 17,491.13		\$ 41,754.50 \$ 41,754.50	\$ 51,412.58 \$ 51,412.58	\$ 91,294.87 \$ 91,294.87	\$ 227.85 \$ 227.85	\$ 86,582.61 \$ 86,582.61	\$ 2,518.00 25,075.00 3,543.00 2,796.00 2,668.00 \$ 36,600.00	\$ 263,082.55 \$ 263,082.55	\$ 19,481.87 59,714.78 31,671.68 18,681.52 740,803.66 \$ 869,803.46		\$ 2,282,657.69 \$ 2,282,657.69	\$ 419,744.41		\$ 960,473.54 \$ 960,473.54		\$ 22,709.18 186,424.06 37,083.75 21,951.22 5,704,576.80 \$ 5,972,745.01
BALTIMORE CITY	\$ 221,322.75	\$ 1,872,546.40	\$ 52,798.58	\$ 648,176.74		\$ 1,322,963.00	\$ 939,741.33	\$ 3,628,634.86	\$ 734,000.30	\$ 172,662.92	\$ 17,579,940.00	\$ 2,840,140.29		\$ 37,018,339.49	\$108,612,739.9 8	\$131,984,865.62		\$ 2,143,299.72	\$ 6,438,787.68	\$316,210,959.61
ALL COUNTIES—State Wide (A)																•••••	(A) \$177,343,162.05		(A)	\$220,233,036.05
GRAND TOTAL					\$ 692.00	\$ 4,948,241.50	(B) \$ 3,596,789.19	\$ 15,590,577.11	\$ 1,678,787.73	\$ 413,180. 06	\$ 25,674,558.00	\$ 19,500,000.00	\$ 42,707,901.10	\$244,276,629.51	\$384,662,642.72	\$200,970,948.73	\$177,343,162. 05	\$ 24,344,148.16	\$ 73,459,043.47	31,228,734,207.28

(A) No Breakdown by Counties Available.

(7) (B) Effective July 1, 1972 the beer tax was increased from 3¢ to 9¢ per gallon and provisions were made to distribute back to the sub-divisions 4½¢ of this tax.

*(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 Annotated 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 o

of violation of the Motor Vehicle Law, said sum to be applied by the County to the payment of the saidless 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 amounts based on 50 cents per gallon on each gallon of distilled spirits delivered to retail dealers within each county and Baltimore City.

(8) 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 Section 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 \$212,854.65 in fiscal year 1972 as a result of this guarantee.

(9) 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.

- (10) 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.

 (11) 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).

 (12) 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.

 *(13) Highway Users Fund: (Refer to Statement B—8). The distribution of this fund is made, in accordance with Article 89B, Section 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 basis of motor vehicle registration; 60% of these revenues are used by the State Roads Commission for highway construction and maintenance.

- nair on the basis of motor venicle registration; 00% of these revenues are used by the State Roads Commission for highway construction and maintenance.

 (14) 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, 31b of Article 31 of the Annotated Code of Maryland.

 (15) 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.

 (16) 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 83A of Section 63-83 of the Annotated Code of Maryland (1957).

 (17) 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).

 (18) 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).

 (19) 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 34; 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.