## STATE OF MARYLAND

Political Subdivisions	STATE TAX REVENUES																		
	Filing Fees Franchise Tax on Business Corporations (1)	Admissions Tax (2)	Income Tax (3)	Tax on Horse Racing (4)	Distilled Spirits (5)	Beer Tax (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 Tax (12)	Local Income Tax Fund (13)	Public Education (14)	Social Services (15)	Public Health (16)	Clerks of Court (17)	Other State Agencies (18)	GRAND TOTAL (19)
												4.044.00					<del></del>	<del></del>	
North Brentwood Riverdale	.  1,387.50	9,381.05	18.56							7,792.00		<b>4,344.93</b> <b>81,</b> 082.98	5,236.06 68,196.86						9,580.9 117,858.9
Seat Pleasant	340.00 385.00	813.51	37.95							9,860.00 12,086.00		24,829.10 28,280.62	62,702.98 81,940.19	]			• • • • • • • • • • • • • • • • • • • •		. 98,588.5
University Park	50.00	· · · · · · · · · · · · · · · · · · ·								3,022.00		20,535.59	68,157.08						. 122,691.8 91,764.6
Upper Marlboro	1,050.00		15.73							954.00		8,104.97	14,132.16						24,256.8
County	68,241.26	2,212,345.52	2,949.55	523,156.47	884,993.50	652,732.72	2,913,621.44	181,636.34	17,467.44	1,393,103.00	8,706,440.24	5,356,684.40	51,189,872.71	71,669,798.69	20,875,466.00		2,446,237.35	6,939,379.30	171,028,125.9
Total	90,492.51	2,560,456.40	3,523.74	523,156.47	884,993.50	652,732.72	2,913,621.44	181,686.34	17,467.44	1,590,300.00	3,706,440.24	6,427,408.08	53,807,011.19	71,669,798.69	20,875,466.00		2,446,237.35	6,933,379.30	175,284,121.4
QUEEN ANNE'S COUNTY																			· · · · · · · · · · · · · · · · · · ·
Barclay	10.00 272.50	523.62	29.36	·					· · · · · · · · · · · · · · · · · · ·	19.726.00	•••••	1,099.59 17,883.89	783.45 21,277.80		· <b></b>				1,893.0
Centreville. Church Hill.	10.00	963.17	25.00						· • · • · · · · · · · · · · · · · · · ·	15,120.00		1,901.01	3,452.51						. 59,713.11 6,326.69
MillingtonQueen Anne's	80.00 40.00								• • • • • • • • • • • • • • • • • • •			177.78	1.016.73						. 257.78
Queenstown	132.50								• • · · · · · · • · · · · · · · · · · ·			3,995.90	6,710.46						1,056.78 10,838.86
Sudlersville	72.50	• • • • • • • • • • • • •										2,649.93 366.06	5,008.13 335.38			.			7,730.56
County	3,122.50	19,942.32	64.06	14,589.88	30,077.00	21,724.08	79,098.72		1,005.71	8,924.00	128,770.79	671,855.00	1,071,927.53	2,852,961.30	524,202.00		126,933.15	200,922.02	5,756,120.06
Total	3,740.00	21,429.11	93.42	14,589.88	39,077.00	21,724.08	79,098.72		1,005.71	28,650.00	128,770.79	699,929.16	1,110,511.99	2,852,961.30	524,202.00		126,933.15	200,922.02	51,844,638.38
ST. MARY'S COUNTY					<del></del>				<del></del>				<del></del>			-			
LeonardtownCounty	562.25 4,481.25	4,674.58 26,859.71	11.69	37,530,39	56,048.00	50,842.16	211,326.78	3,749.30	17,051.36	6,440.00 116,934.00	204,377.44	9,088.10 773,558.90	5,688.46 2,357,817.78	7,637,802.58	2,006,924.00		416,634.66	423,987.60	. 26,417.39 14,345,937.60
Total	5,007.50	31,534.29	11.69	37,530.39	56,048.00	50,842.16	211,326.78	3,749.30	17,051.36	123,374.00	204,377.44	782,647,00	2,363,506.24	7,637,802.58	2,006,924.00	·  <del></del>	416,634.66	423,987.60	<del> </del>
SOMERSET COUNTY				01,000.00		00,042.10	211,020.10	0,145.50	11,001.00	120,014.00	204,011.44	182,041,00	2,000,000.24		2,000,324.00		410,034.00	420,981.00	14,372,354.99
Crisfield	310.00						 	<b></b>		26,540.00		26,193.35	27,837.21			.		 	80,880.56
Princess Anne	242.50 1,212.50	5,442.35		14,987.45	20,215.00	16,399.16	76,440.31	[]	1,395.07	13,199.00 4,465.00	72,635,01	12,355.25 512,901.34	13,240.05 709,672.71	3,383,980,52		. <b> </b>			39,036.80
County		<del></del>		·			<u> </u>		<del></del>			<del></del>			758,951.00	·	56,096.47	184,018.99	5,763,812.88
Total	1,765.00	5,442.35		14,987.45	20,215.00	16,399.16	76,440.31		1,395.07	44,204.00	72,635.01	551,449.94	750,749.97	3,383,980.52	753,951.00		56,096.47	134,018.99	5,883,730.24
TALBOT COUNTY	1 945 00	3 300 BC	2.0							00.500.00	1	25 550 40	0,5,004,00						
Easton	1,845.00 160.00	2,203.36 73.84	0.12						· · · · · · · · · · · · · · · · · · ·	26,578.00 1,720.00	• • • • • • • • • • • • • • • • • • • •	65,572.49 7,644.48	85,226.29 12,627.26						181,431.26 22,225.58
Queen Anne's	40.00 352.50	5,066.18	· · · · · · · · · · · · · · · · · · ·					[	· · · · · · · · · · · · · · · · · · ·	4,252.00	• • • • • • • • • • • • • • • • • •	12,647.23	1,459.53			.]	• • • • • • • • • • • • • • • • • • • •		1,499.58
Trappe	60.00			[					· · · · · · · · · · · · · · · · · · ·			3,290.49	16,461.85 5,972.10						88,779.76 9,322.59
County	4,842.50	2,427.17	25.48	18,755.69	91,144.50	31,443.90	101,995.00	25,999.71	6,768.00	4,200.00	198,987.67	577,611.87	1,393,015.34	2,328,363.70	426,289.00		130,341.89	214,261.28	5,556,472.70
Total	7,300.00	9,770.55	31.60	18,755.69	91,144.50	31,443.90	101,995.00	25,999.71	6,768.00	36,750.00	198,987.67	666,766.56	1,514,762.37	2,828,363.70	426,289.00		130,341.89	214,261.28	5,809,731.42
WASHINGTON COUNTY Boonsboro	152,50	315.06		<u> </u>						1,320,00		11 400 07	17.622.21		ŀ				
Clearspring	52.50	453.96								1,020.00	· · · · · · · · · · · · · · · · · · ·	11,438.27 4,137.56	5,419.27	• • · · · · · · · · · · · · · · · · · ·					30,848.04 10,063.29
Funkstown	60.00 6,180.00	460.43 54,792.86	203.58				. <b>.</b>			191,155.00		7,157.10 256,152.14	11,426.50 475.057.48		<b> </b>		• • • • • • • • • • • • • • • • • •	• • • • • • • • • • • • • • •	19,104.03
Hancock	285.00	695.47	5.86			• • • • • • • • • • • • • • • • • • •				5,258.00		17,075.60	15,999.26						983,541.06 89,319.19
Keedysville Sharpsburg	32.50 42.50				- • - • - • • • • • • • • • • • •				· • • • · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · ·	• • • • • • • • • • • • • • • • • • • •	4,710.20 9,224.06	4,004.57 7,414.77	• • • • • • • • • • • • • • • • • • • •			• • • • • • • • • • • • • • • •	• • • • • • • • • • • • • • • •	8,747.27 16,681.38
Smithsburg	80.00										• • • • • • • • • • • • • • • • • •	7,240.72	6,444.67						13,765.89
WilliamsportCounty	212.50 10,562.50	750.21 20,455.93	348.79	82,230.59	126,183.50	109.718.73	433.087.25	50,344.77	208.52	4,752.00 17,512.00	480,318.90	17,353.74 1,483,417.31	83,746.69 6,286,778.13	12,345,045.18	1,966,186.00		472,864.39	976,866.78	56,815.14 24,812,129.27
Total	17,660.00	77,923.92	558.23	82,230.59	126,183.50	109,718.73	433,087.25	50,344.77	208.52	219,997.00	430,318.90	1,817,906,70	6,863,913.55	12,345,045.18	1,966,186.00		472,864.39	976,866.78	25,991,014.01
WICOMICO COUNTY				02,200,00	120,100.00	100,120.10	100,007.20				100,010.00			12,040,040.10	1,500,180.00		212,002.00	010,000.10	20,331,014.01
Delmar	122.50								. <b></b>	2,369.00			11,446.31	<b></b>	<b> </b>				13,937.81
Hebron.	92.50									2,774.00	· · · · · · · · · · · · · · · · · · ·	28,088.72	12,872.42 6,766.46	· · · · · · · · · · · · · · · · · · ·					43,827.64 6.856.46
Mardela Springs	12.50 20.00			]					· • · · · · · · · · · · · · • • • • • •			6,502.21	4,573.47						11,088.18
PittsvilleSalisbury	4,508.75	59,532.13	91.60							61,505,00		167,956.90	4,831.99 233.510.23						4,851.99 527,104.61
Sharpsburg	62.50			· · · · · · · · · · · · · · · · · · ·									7,662.63 6.170.49			[			7,662.68
County	7,728.75	27,602.28	108.52	42,953.87	35,986.00	53,886.18	233,820.25	31,514.76	3,144.04	17,652.00	306,347.47	1,157,746.50	3,414,101.28	8,380,891.10	2,482,461.00		256,198.85	536,185.69	6,232.99 16,988,278.54
Total	12,637.50	87,134.41	200.12	42,953.87	35,986.00	53,886.18	233,820.25	31,514.76	3,144.04	84,300.00	306,347.47	1,360,294.33	3,701,935.28	8,380,891.10	2,482,461.00		256,198.85	586,135.69	17,609,840.85
WORCESTER COUNTY											<del></del>			· · · · · · · · · · · · · · · · · · ·					
Berlin Ocean City	567.50 3,580,00	435.05 144,651.59	7.83							1,949.00 26.139.00		19,186.37 65,363.35	24,053.03	· · · · · · · · · · · · · · · · · · ·					46,190.95
Pocomoke City	545.00	901.21								3,760.00		80,129.31	42,693.02 30,747.17						282,434.79 66,082.69
Snow Hill	356.25 7,118.75	86.32 32,746.53	35.13	19,357,59	45,516.50	69,262.20	105,085.94	6,223.87	2,047.67	2,208.00 2,994.00	355,717.13	19,951.14 759,840.54	23,192.45 560,353.32	2,828,816.12	332,596.00		477,392.51	272,774.92	45,794.16
Total	12,167.50	178,820.70	42.96	19,357.59	45,516.50	69,262.20	105,085.94	6,223.87	2,047.67	37,050.00	<del></del>	<del></del>  -	<del></del>						5,877,878.72
BALTIMORE CITY	198,325.00	1,782,145.51	10,664.25	<del></del>		<del></del>		<del></del>  -	<del></del>		355,717.13	894,470.71	681,038.99	2,828,816.12	332,596.00		477,392.51	272,774.92	6,318,381.31
THE THEOREM OF THE TENTH OF THE	100,020,00	1,104,140.01	10,004.25	717,343.86	1,249,558.00	989,937.89	3,605,354.22	822,672.97	206,512.09	17,328,274.00	2,852,277.08	44,190,906.84	45,809,708.84	128,123,630.78	127,739,115.00		2,063,510.26	8,124,440.54	385.767,377.81
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ALL COUNTIES—State Wide (A)		• • • • • • • • • • • • • • • •	• • • • • • • • • • • • • • • • •										. <b></b>			(A)233,461,357.53		64,016,798.52	(A)297,478,156.0
ALL COUNTIES—State Wide (A)					<del></del>													64,016,798.52	(A)297,478,156.0

- (A) This amount is expended in the various Counties of the State, but no breakdown by individual County is practical.
- \*(1) Filing Fees.—Ordinary Business Corporations (Refer to Statement B.—1) Section 130b, Article 23 of the Annotated Code of Maryland (1971 Supplement) provides that one-half of monies received in payment of annual filing fees of domestic corporations shall be paid to the county or Baltimore City wherein the principal office of the corporation is located.

- City wherein the principal office of the corporation is located.

  (2) Admission Tax: (Refer to Statement B—6). These funds were distributed to the Incorporated Towns, Counties and Baltimore City in accordance with Article 81, Section 404 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.

  \*(3) Income Tax: In accordance with the provisions of Article 81, Section 323 of the Annotated Code of Maryland, the Comptroller shall pay to incorporated Municipalities and special taxing areas 37% of the net taxble income of their residents; and shall pay 1.7% of all investment income and 68% of all ordinary income of their respective residents for income tax returns for 1966 and prior. (Refer to Statement A—9).

  \*(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.
- (5) Distilled Spirits: (Refer to Statement B—7). Article 2B, Section 184 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.
- (6) Effective July 1, 1972 the beer tax was increased from 8¢ to 9¢ per gallon and provisions were made to distribute back to the subdivisions 41/2¢ of
- Chacco 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 438, and 460 of Article 81 of the Annotated Code of Maryland and the 1975 Supplement which set the rate of tax at 5¢ for each ten cigarettes (10 cents per pack of 20) as of July 1, 1975 and provides for distribution of 30% 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 receives an additional amount as a result of this guarantee.
   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 10, 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 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 subdivision: 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 subdivision in which it was collected.

  \*(12) Highway Users Fund. (Refer to Statement B—3). The distribution of this fund is made, in accordance with Article 89B, Section 38 and 34 as repealed and reenacted, as follows: 17.5% of motor vehicle registration fees and fuel tax revenue to be distributed to Baltimore City: 17.5% 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; 65% of these revenues shall be retained in the Transportation Trust Fund.

  \*(13) Local Income Tax Fund: (Refer to Statement B—9). 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.

  (14) Public Education: Refer to Schedule A—8—1). These funds were distributed to the counties and Baltimore City upon certification from the Department of Health: Article 83 of the Annotated Code of Maryland (1957).

  \*(16) Public Health: Refer to Schedule A—8—3). T

- \*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.