

Section 8 - Other County Taxes

Counties have varying authority to levy a variety of different taxes in addition to those already detailed. This Section contains a summary of other significant taxes levied by counties in Maryland.

Admissions and Amusement Tax

Admissions and Amusement taxes are levied on numerous activities and items in every subdivision with the exception of Caroline and Frederick Counties. In accordance with legislation enacted during the 1972 Session of the General Assembly, the rates cannot exceed 10%, and administration and collection of the tax is handled by a division of the State Comptroller's Office. Administrative expenses are deducted from the proceeds.

Twenty counties employ a single rate, ranging from 1% in Calvert County to 10% in Anne Arundel, Baltimore County, Carroll, Charles and Prince George's Counties.

In some instances, the Admissions and Amusement tax is levied on items that are also subject to the Maryland Sales and Use tax, which is levied at 6% of sales price. If gross receipts subject to the Admissions and Amusement tax are also subject to the Sales and Use tax, a county or a municipal corporation may not set a rate so that, when combined with the Sales and Use tax, the total tax rate will exceed 11% of the gross receipts.

Table 8.1 lists each subdivision's Admissions and Amusement tax rates and compares the estimated revenues generated by the taxes for Fiscal Years 2013 through 2017.

Cable Television and Public, Education, and Government Access Fees

Table 8.2 provides a listing of the various rates charged by counties to cable companies. The estimated yield from this source is included for FY 2016 and FY 2017 as is the number of cable companies in each county and whether a franchise agreement exists with the county. Some counties not indicating a resident cable company have areas within the county served by out-of-county companies.

Table 8.3 shows the public, education, and government (PEG) access channel fees for FY 2016 and FY 2017. PEG fees are used by local governments to provide access to government services and discussions, community events, and educational programming.

Hotel/Motel Taxes

Table 8.4 details county taxes on hotel and motel accommodations. Hotel/motel taxes (levied in 24 counties, including Baltimore City) are in addition to the State's 6% Sales and Use tax. Many counties have arrangements with municipalities to remit to the municipal government all or part of hotel/motel tax revenues generated on facilities within the municipality.

Trailer Park Taxes

Table 8.5 details county taxation of trailer parks, and the yields from these taxes for Fiscal Years 2013 through 2017. The county authority for taxation of trailer parks is in Section 20-501 of the Local Government Article of the Annotated Code of Maryland, which was recodified in 2013 from the former Article 24.

Prior to this, the provisions of Section 12C of Article 81, enacted in 1963, authorized local governments to tax the rental, leasing, or use of any space, facilities, accommodations in, or service rendered by, mobile home courts or parks. The land on which the improvements are located is taxed in the same manner as all real property.

Under a 1978 amendment to Section 12C of Article 81, the county may not tax spaces used by “recreational vehicles or temporary camping shelters” so long as they are rented to the same individual for less than 30 days. In 1989, Section 9-401 of Article 24 was amended to enable county governments to impose the local tax on “recreational vehicles and camping shelters,” regardless of the period of occupancy. If a county exercises its authority under that provision, then the overall trailer park rate may not exceed 3% of the amounts subject to the tax.

The tax rates shown in Table 8.5 will continue to be charged on the rental of “permanent” mobile home spaces or on spaces rented to the same person for more than 30 days. Eighteen subdivisions are presently imposing the tax on trailer parks. The tax rate is either a flat charge per space over a certain time period (anywhere from \$5/month to \$20/month) or a percentage of the rent charged (ranging from 7% to 20%).

Other Sales and Service Taxes

Many counties and Baltimore City presently impose a tax on additional sales and services. Among these subdivisions, the items most commonly taxed locally include telephone, energy utilities or fuels, parking lots, and boat slips. In most instances, the local rates imposed are a percentage of the item’s selling price or rental price.

Table 8.6 shows the items taxed in the subdivisions, the rates currently imposed, and the FY 2016 and estimated FY 2017 revenue yields.

TABLE 8.1
ADMISSIONS AND AMUSEMENT TAX RATES AND ESTIMATED YIELDS
FISCAL YEAR 2013 - 2017

| SUBDIVISION | Actual FY 2013 | Actual FY 2014 | Actual FY 2015 | Estimated FY 2016 | Projected FY 2017 | % Chg. 2016-17 |
|------------------|---------------------|--------------------|--------------------|-------------------------|-------------------------|-------------------|
| ALLEGANY | 7.5% 250,167 | 7.5% 164,229 | 7.5% 320,462 | 7.5% 220,000 | 7.5% 250,000 | 13.6% |
| ANNE ARUNDEL | 10.0% 8,800,000 | 10.0% 8,680,092 | 10.0% 8,404,163 | 10.0% 8,980,000 | 10.0% 8,837,000 | -1.6% |
| BALTIMORE CITY | 10.0% 8,750,000 | 10.0% 7,460,404 | 10.0% 8,235,793 | 5.0%-10.0% 7,690,000 | 5.0%-10.0% 8,465,000 | 10.1% |
| BALTIMORE COUNTY | 10.0% 5,302,949 | 10.0% 5,535,939 | 10.0% 5,485,855 | 10.0% 5,531,923 | 10.0% 4,998,896 | -9.6% |
| CALVERT | 1.0% 29,720 | 1.0% 14,776 | 1.0% 17,598 | 1.0% 30,000 | 1.0% 30,000 | 0.0% |
| CAROLINE | - - | - - | - - | - - | - - | - - |
| CARROLL | 10.0% 296,932 | 10.0% 267,637 | 10.0% 360,543 | 10.0% 304,200 | 10.0% 311,500 | 2.4% |
| CECIL | 6.0% 130,424 | 6.0% 125,242 | 6.0% 125,507 | 6.0% 135,000 | 6.0% 135,000 | 0.0% |
| CHARLES | 10.0% 796,989 | 10.0% 757,375 | 10.0% 753,104 | 10.0% 797,200 | 10.0% 737,000 | -7.6% |
| DORCHESTER | 0.5% 445 | 0.5% 398 | 0.5% 435 | 0.5% 500 | 0.5% 500 | 0.0% |
| FREDERICK | 0.5 - 5% 525,352 | - - | - - | - - | - - | - - |
| GARRETT | 4.5% 686,667 | 4.5% 735,612 | 4.5% 751,904 | 6.0% 890,000 | 6.0% 890,000 | 0.0% |
| HARFORD | 5% 533,606 | 5% 544,792 | 5% 532,158 | 5% 545,000 | 5% 530,000 | -2.8% |
| HOWARD | 7.5% 2,136,732 | 7.5% 2,200,000 | 7.5% 2,200,000 | 7.5% 2,700,000 | 7.5% 2,123,657 | -21.3% |
| KENT | 4.5% 10,404 | 4.5% 7,868 | 4.5% 7,868 | 4.5% 9,500 | 4.5% 10,480 | 10.3% |
| MONTGOMERY | 7.0% 3,178,502 | 7.0% 2,983,891 | 7.0% 2,762,405 | 7.0% 3,247,808 | 7.0% 3,065,887 | -5.6% |
| PRINCE GEORGE'S | 10% 13,415,947 | 10% 12,345,348 | 10% 12,996,148 | 10% 14,245,800 | 10% 16,838,000 | 18.2% |
| QUEEN ANNE'S | 5.0% 160,516 | 5.0% 155,336 | 5.0% 155,336 | 5.0% 160,000 | 5.0% 158,100 | -1.2% |
| ST. MARY'S | 2.0% 84,269 | 2.0% 205,855 | 2.0% 79,935 | 2.0% 85,000 | 2.0% 110,000 | 29.4% |
| SOMERSET | 4.0% 16,292 | 4.0% 20,666 | 4.0% 16,803 | 4.0% 22,000 | 4.0% 16,000 | -27.3% |
| TALBOT | 5.0% 47,184 | 5.0% 45,531 | 5.0% 36,065 | 5.0% 40,000 | 5.0% 30,000 | -25.0% |
| WASHINGTON | 3-5% 308,149 | 3-5% 291,605 | 3-5% 281,568 | 3-5% 300,000 | 3-5% 300,000 | 0.0% |
| WICOMICO | 6.0% 157,103 | 6.0% 106,051 | 6.0% 183,292 | 6.0% 100,000 | 6.0% 100,000 | 0.0% |
| WORCESTER | 3.0% 481,880 | 3.0% 466,636 | 3.0% 481,275 | 3.0% 560,000 | 3.0% 500,000 | -10.7% |
| TOTAL YIELD | 46,100,229 | 43,115,283 | 44,188,217 | 46,593,931 | 48,437,020 | 4.0% |

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2016

TABLE 8.2
CABLE TELEVISION FRANCHISE FEES, YIELDS, AND FRANCHISES
FISCAL YEARS 2016 - 2017

| SUBDIVISION | FRANCHISE FEE | FY 2016 YIELD | FY 2017 YIELD | NUMBER OF COMPANIES | COUNTY FRANCHISE |
|------------------|---------------|---------------|---------------|---------------------|------------------|
| ALLEGANY | 5% | 420,000 | 420,000 | 2 | Y |
| ANNE ARUNDEL | 5% | 11,000,000 | 11,300,000 | 3 | Y |
| BALTIMORE CITY | 5% | 6,500,000 | 6,617,000 | 1 | Y |
| BALTIMORE COUNTY | 5% | 16,700,000 | 17,000,000 | 2 | Y |
| CALVERT | 5% | 1,300,000 | 1,250,000 | 1 | Y |
| CAROLINE | 5% | 174,729 | 160,000 | 1 | Y |
| CARROLL | 5% | 1,500,910 | 1,561,090 | 1 | Y |
| CECIL | 5% | 834,000 | 941,020 | 3 | Y |
| CHARLES | 5% | 2,743,200 | 2,868,600 | 2 | Y |
| DORCHESTER | N/A | N/A | N/A | 0 | N |
| FREDERICK | N/A | N/A | N/A | N/A | N |
| GARRETT | N/A | N/A | N/A | N/A | N |
| HARFORD | 3% | 2,541,000 | 2,650,000 | 3 | Y |
| HOWARD | 5% | 5,100,000 | 5,100,000 | 3 | Y |
| KENT | 3% & 5% | 25,000 | 27,000 | 2 | Y |
| MONTGOMERY | 5% | 17,281,070 | 17,281,070 | 3 | Y |
| PRINCE GEORGE'S | 5% | 12,256,000 | 12,651,000 | 2 | Y |
| QUEEN ANNE'S | 5% | 453,574 | 450,000 | 1 | Y |
| ST. MARY'S | 5% | 975,000 | 1,000,000 | 2 | Y |
| SOMERSET | 3% | 102,004 | 106,000 | 0 | 0 |
| TALBOT | 5% | 115,000 | 120,800 | 2 | Y |
| WASHINGTON | N/A | N/A | N/A | 0 | N |
| WICOMICO | 5% | 808,658 | 808,658 | 2 | Y |
| WORCESTER | N/A | N/A | N/A | 0 | N |
| TOTAL YIELD | | 80,830,145 | 82,312,238 | | |

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2016

TABLE 8.3
PUBLIC, EDUCATION, AND GOVERNMENT (PEG) ACCESS CHANNEL FEES
FISCAL YEARS 2016 - 2017

| SUBDIVISION | PEG FEE | FY 2016 Yield | FY 2017 Yield | Number of Companies | County Franchise |
|-------------------|--------------------|---------------|---------------|---------------------|------------------|
| ALLEGANY | N/A | N/A | N/A | N/A | N |
| ANNE ARUNDEL | 1% of Gross | 1,800,000 | 1,800,000 | 3 | Y |
| BALTIMORE CITY | N/A | N/A | N/A | N/A | N |
| BALTIMORE COUNTY | N/A | N/A | N/A | N/A | N |
| CALVERT | N/A | N/A | N/A | N/A | N |
| CAROLINE | N/A | N/A | N/A | N/A | N |
| CARROLL | N/A | N/A | N/A | N/A | N |
| CECIL | N/A | N/A | N/A | N/A | N |
| CHARLES | 1% | 548,400 | 568,500 | 2 | Y |
| DORCHESTER | N/A | N/A | N/A | N/A | N |
| FREDERICK | N/A | N/A | N/A | 0 | N |
| GARRETT | N/A | N/A | N/A | N/A | N |
| HARFORD | N/A | N/A | N/A | N/A | N |
| HOWARD | .20/subscriber/mo. | 220,000 | 220,000 | 3 | Y |
| KENT | N/A | N/A | N/A | N/A | N |
| MONTGOMERY | Varies by Provider | 10,408,242 | 10,636,443 | 3 | Y |
| PRINCE GEORGE'S** | 3% | 5,700,000 | 6,500,000 | 2 | Y |
| QUEEN ANNE'S | N/A | N/A | N/A | N/A | N/A |
| ST. MARY'S | N/A | N/A | N/A | N/A | N/A |
| SOMERSET | N/A | N/A | N/A | N/A | N/A |
| TALBOT | 0% | - | - | 2 | N |
| WASHINGTON | N/A | N/A | N/A | N/A | N |
| WICOMICO | N/A | N/A | N/A | N/A | N |
| WORCESTER | N/A | N/A | N/A | N/A | N/A |
| TOTAL YIELD | | 18,676,642 | 19,724,943 | | |

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2016

TABLE 8.4
HOTEL/MOTEL ROOM TAXES
FISCAL YEARS 2016-2017

| SUBDIVISION | Rate | FY 15 Actual | FY 16 Estimated | FY 17 Projected |
|---------------------|------|-----------------------|----------------------|----------------------|
| ALLEGANY | 8% | 978,088 | 1,024,345 | 1,024,345 |
| ANNE ARUNDEL | 7% | 13,830,709 | 14,532,000 | 14,712,000 |
| BALTIMORE CITY | 9.5% | 32,093,089 | 27,451,063 | 28,419,912 |
| BALTIMORE COUNTY | 8% | 9,619,401 | 10,026,305 | 10,242,652 |
| CALVERT | 5% | 718,807 | 800,000 | 750,000 |
| CAROLINE | 5% | - | - | - |
| CARROLL | 5% | 284,387 | 351,200 | 315,830 |
| CECIL | 3% | 97,123 | 91,536 | 100,136 |
| CHARLES | 5% | 1,026,772 | 949,000 | 1,027,000 |
| DORCHESTER | 500% | 300,000 | 315,000 | 315,000 |
| FREDERICK | 3% | 1,333,667 | 1,331,506 | 1,331,506 |
| GARRETT | 6% | 2,384,690 | 2,100,000 | 2,300,000 |
| HARFORD | 6% | 740,827 | 2,000,000 | 2,025,000 |
| HOWARD | 7% | 4,976,000 | 5,534,805 | 5,534,805 |
| KENT | 5% | 123,089 | 124,000 | 129,000 |
| MONTGOMERY | 7% | 19,007,650 | 20,339,825 | 20,637,350 |
| PRINCE GEORGE'S | 7% | 5,895,774 | 7,989,500 | 9,600,200 |
| QUEEN ANNE'S | 5% | 480,752 | 520,000 | 530,000 |
| ST. MARY'S | 5% | 769,679 | 725,000 | 775,000 |
| SOMERSET | 5% | 69,671 | 55,000 | 55,000 |
| TALBOT | 4% | 1,215,271 | 1,200,000 | 1,200,000 |
| WASHINGTON | 6% | 2,048,632 | 2,100,000 | 2,100,000 |
| WICOMICO | 6% | 928,849 | 1,151,600 | 966,000 |
| WORCESTER | 4.5% | 14,707,093 | 13,015,083 | 13,112,583 |
| County Total | | \$ 113,630,020 | \$113,726,768 | \$117,203,319 |

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2016

TABLE 8.5
TRAILER PARK TAXES AND ESTIMATED YIELDS
FISCAL YEARS 2013 THROUGH 2017

| SUBDIVISION | Actual FY 2013 | Actual FY 2014 | Actual FY 2015 | Estimated FY 2016 | Projected FY 2017 | % Change FY16 - 17 |
|-------------------------------|---------------------|---------------------|---------------------|----------------------|----------------------|-----------------------|
| ALLEGANY | 15% 67,000 | 15% 67,000 | 15% 67,000 | 15% 72,000 | 15% 72,000 | 0.0% |
| ANNE ARUNDEL ¹ | 7.5% 910,000 | 7.5% 910,000 | 7.5% 910,000 | 7.5% 909,000 | 7.5% 907,000 | -0.2% |
| BALTIMORE CITY | - | - | - | - | - | - |
| BALTIMORE COUNTY ² | 7% 518,163 | 7% 566,831 | 7% 541,093 | 7% 520,548 | 7% 601,553 | 15.6% |
| CALVERT | 20% 113,000 | 20% 120,000 | 20% 120,000 | 20% 120,000 | 20% 120,000 | 0.0% |
| CAROLINE | \$15 74,528 | \$15 66,535 | \$15 63,993 | \$15 107,000 | \$15 60,000 | -43.9% |
| CARROLL | \$10 61,295 | \$10 84,825 | \$10 61,800 | \$10 60,000 | \$10 60,000 | 0.0% |
| CECIL | \$20 435,163 | \$20 415,000 | \$20 415,000 | \$20 425,000 | \$20 435,000 | 2.4% |
| CHARLES | \$15 47,900 | \$15 46,400 | \$15 46,700 | \$15 47,000 | \$15 47,000 | 0.0% |
| DORCHESTER | 15% 71,956 | 15% 61,620 | 15% 84,733 | 15% 75,000 | 15% 131,000 | 74.7% |
| FREDERICK ⁴ | - | - | - | - | - | - |
| GARRETT | 15% 39,027 | 15% 36,694 | 15% 36,449 | 15% 36,000 | 15% 36,000 | 0.0% |
| HARFORD | \$10/mo. 220,000 | \$10/mo. 217,000 | \$10/mo. 210,500 | \$10/mo. 210,500 | \$10/mo. 210,500 | 0.0% |
| HOWARD ³ | 10% 600,000 | 10% 580,000 | 10% 609,002 | 10% 628,400 | 10% 630,000 | 0.3% |
| KENT | - | - | - | - | - | - |
| MONTGOMERY | - | - | - | - | - | - |
| PRINCE GEORGE'S | \$5 32,175 | \$5 34,005 | \$5 35,000 | \$5 35,000 | \$5 35,000 | 0.0% |
| QUEEN ANNE'S | - | - | - | - | - | - |
| ST. MARY'S | 10% 293,860 | 10% 291,321 | 10% 296,976 | 10% 290,000 | 10% 295,000 | 1.7% |
| SOMERSET | - | - | - | - | - | - |
| TALBOT | \$50/qtr. 64,799 | \$50/qtr. 56,615 | \$50/qtr. 62,161 | \$50/qtr. 57,000 | \$50/qtr. 50,000 | -12.3% |
| WASHINGTON | 15% 461,753 | 15% 470,000 | 15% 470,000 | 15% 470,000 | 15% 500,000 | 6.4% |
| WICOMICO | 15% 342,387 | 15% 374,166 | 15% 340,000 | 15% 342,986 | 15% 340,000 | -0.9% |
| WORCESTER | 15% 123,695 | 15% 123,066 | 15% 155,647 | 15% 100,000 | 15% 100,000 | 0.0% |
| TOTAL YIELD | 4,655,635 | 4,521,078 | 4,526,054 | 4,505,434 | 4,630,053 | 2.766% |

¹ Trailer park tax \$25 per month maximum

² Monthly tax per pad capped at \$20

³ The stated 10% on the first \$3,600, then 5% of the amount of annual rent charge over \$3,600.

⁴ Trailer Park tax reduced to \$0 in FY 2013

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2016

TABLE 8.6
LOCAL SALES AND SERVICE TAXES
(INCLUDING TELEPHONE, ENERGY AND PARKING TAXES)
FISCAL YEARS 2016 - 2017

Part I - Telephone Taxes

| COUNTY | Unit Taxed | FY 2017 Tax Rate | FY 16 Yield | FY 17 Yield |
|------------------|--|--------------------------|--------------|--------------|
| Anne Arundel | Residential | 8% sales tax | 6,200,000 | 6,100,000 |
| Baltimore City | Residential, non-residential, wireless | \$0.04-\$4.00 per line | 34,105,337 | 34,070,000 |
| | Centrex | \$.40 per line | (inc. above) | (inc. above) |
| Baltimore County | Residential and non-residential | 8% sales tax | 9,200,000 | 9,256,090 |
| Montgomery | Monthly tax per land line / wireless | \$2.00 / \$3.50 per line | 49,959,017 | 50,309,014 |
| Prince George's | Residential, non-residential, wireless | 9% sales tax | 33,307,700 | 32,289,700 |

Total Yield

132,772,054

132,024,804

Part II - Energy Taxes

| COUNTY | Unit Taxed | FY 2017 Tax Rate | FY 16 Yield | FY 17 Yield |
|-------------------------------|-------------------------------------|------------------------|-----------------------|-----------------------|
| Allegany | Coal Tax | .3 per ton mined | 100,000 | 100,000 |
| Anne Arundel | Steam | \$160/million lbs | included below | included below |
| | Fuel Oil (non-residential only) | \$0.020/\$0.008/gallon | included below | included below |
| | Liquefied Petroleum | \$0.015/gallon | included below | included below |
| | Coal (bituminous/anthracite) | \$2-\$4/ton | included below | included below |
| | Misc. Energies Combined | | 70,000 | 70,000 |
| | Natural Gas (non-residential only) | \$0.008/\$0.020/therm | 900,000 | 900,000 |
| | Electricity (non-residential only) | \$0.0025/\$0.0020 | 5,200,000 | 5,200,000 |
| | <i>Anne Arundel County Subtotal</i> | | 6,170,000 | 6,170,000 |
| Baltimore City | Steam - commercial | 0.002571 per pound | 1,234,976 | 1,278,000 |
| | Steam - nonprofit | 0.001521 per pound | included above | included above |
| | Liquefied petroleum - commercial | 0.147431 per gallon | 81,777 | 88,000 |
| | Liquefied petroleum - residential | 0.046699 per gallon | included above | included above |
| | Natural gas - commercial | 0.105700 per therm | 4,887,517 | 4,418,375 |
| | Natural gas - residential | 0.031066 per therm | 4,670,341 | 3,807,506 |
| | Natural gas - nonprofit | 0.083967 per therm | included comm. | included comm. |
| | Fuel oil - commercial | 0.120804 per gallon | 380,391 | 388,000 |
| | Fuel oil - residential | 0.043600 per gallon | 380,391 | 388,000 |
| | Fuel oil - nonprofit | 0.104262 per gallon | included comm. | included comm. |
| | Electricity - commercial | 0.008174 per kWh | 11,868,728 | 15,698,838 |
| | Electricity - residential | 0.002617 per kWh | 8,672,340 | 4,786,005 |
| | Electricity - nonprofit | 0.005732 per kWh | <u>included comm.</u> | <u>included comm.</u> |
| | <i>Baltimore City Subtotal</i> | | 32,176,462 | 30,852,724 |
| Baltimore County ¹ | Electricity (non-residential only) | 0.00530/kwh | 14,979,184 | 15,000,000 |
| Garrett | Natural Gas | 5.5% whsl mkt value | 1,500 | 1,500 |
| | Coal | .3/ton | <u>100,000</u> | <u>125,000</u> |
| | <i>Garrett County Subtotal</i> | | 101,500 | 126,500 |

Continued on next page

TABLE 8.6 (continued)

| COUNTY | Unit Taxed | FY 2017 Tax Rate | FY 16 Yield | FY 17 Yield |
|-----------------|---------------------------------------|--|----------------|----------------|
| Montgomery | Liquefied Petroleum (residential) | .02056-.03679 per pound | 186,552 | 201,883 |
| | Liquefied Petroleum (non-residential) | included above | included above | included above |
| | Natural Gas (residential) | .09515 per therm | 22,472,867 | 22,508,280 |
| | Natural Gas (non-residential) | .17026 per therm | 26,281,250 | 26,653,730 |
| | Electricity (residential) | .01106 per kwh | 49,771,078 | 50,178,065 |
| | Electricity (non-residential) | .01978 per kwh | 100,118,572 | 102,106,206 |
| | Fuel Oil (residential) | \$0.13637-\$0.15090 | 1,126,457 | 1,051,847 |
| | Fuel Oil (non-residential) | \$0.24399-\$0.26999 | <u>675,639</u> | <u>665,594</u> |
| | <i>Montgomery County Subtotal</i> | | 200,632,415 | 203,365,605 |
| Prince George's | Natural Gas (residential and non) | \$0.05919/therm | 50,365,300 | 59,174,200 |
| | Fuel Oil (residential and non) | \$.212812/gal | 1,920,300 | 2,248,000 |
| | Electricity (residential and non) | \$.009366/kwh | 50,365,300 | 59,174,200 |
| | Propane | \$.419655/gal | <u>575,800</u> | <u>738,800</u> |
| | | <i>Prince George's County Subtotal</i> | | 103,226,700 |
| St. Mary's | Fuel Oil | 1.25% | 180,089 | 180,089 |
| | Liquefied Petroleum | 1.25% | 72,791 | 72,791 |
| | Electricity | 1.25% | 1,011,518 | 1,011,518 |
| | Natural Gas | 1.25% | <u>35,602</u> | <u>35,602</u> |
| | | <i>St. Mary's County Subtotal</i> | | 1,300,000 |

| | | |
|-------------|-------------|-------------|
| Total Yield | 358,686,261 | 378,250,029 |
|-------------|-------------|-------------|

Part III - Parking Lot/Boat Slip Taxes

| COUNTY | Unit Taxed | FY 2017 Tax Rate | FY 16 Yield | FY 17 Yield |
|----------------|--------------|-----------------------------|-------------|-------------|
| Anne Arundel | Parking Lots | \$0.60 vehicle/day | 5,800,000 | 5,900,000 |
| Baltimore City | Parking Lots | 20% gross receipts | 1,234,975 | 1,234,975 |
| Somerset | Boat Slips | \$125/qtr | 73,150 | 73,000 |
| Talbot | Boat Slips | \$450-550 per year | 60,000 | 60,000 |
| Wicomico | Boat Slips | Prices vary w/size-location | 108,000 | 108,000 |

| | | |
|-------------|-----------|-----------|
| Total Yield | 7,276,125 | 7,375,975 |
|-------------|-----------|-----------|

Part IV - Miscellaneous Sales and Service Taxes

| COUNTY | Unit Taxed | FY 2017 Tax Rate | FY 16 Yield | FY 17 Yield |
|-----------------------------|---------------------------|--|-------------|-------------|
| Baltimore City ² | Beverages - per container | \$0.05 | 4,998,000 | 4,998,000 |
| Montgomery | Bag Tax - per bag | \$0.04 | 2,400,000 | 2,280,000 |
| Worcester | Food Tax | .5% collected: pay 95% ocean city, 5% county | 1,050,000 | 1,050,000 |

¹ Baltimore County electricity rate for Large Manufacturers is \$.00375 per kwh and capped at 160 million kwh.

² No longer a GF revenue source, being allocated to the Public School Construction and Renovation Fund

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2016