

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 2014 through 2018.

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 2017 and FY 2018 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 2017 and FY 2018. 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 2014 through 2018. 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 2017 and estimated FY 2018 revenue yields.

TABLE 8.1
ADMISSIONS AND AMUSEMENT TAX RATES AND ESTIMATED YIELDS
FISCAL YEAR 2014 - 2018

SUBDIVISION	Actual FY 2014	Actual FY 2015	Actual FY 2016	Estimated FY 2017	Projected FY 2018	% Chg. 2017-18
ALLEGANY	7.5% 164,229	7.5% 320,462	7.5% 167,171	7.5% 250,000	7.5% 250,000	0.0%
ANNE ARUNDEL	10.0% 8,680,092	10.0% 8,404,163	10.0% 8,698,383	10.0% 8,837,000	10.0% 8,357,604	-5.4%
BALTIMORE CITY	10.0% 7,460,404	10.0% 8,235,793	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% 5,535,939	10.0% 5,485,855	10.0% 5,804,277	10.0% 5,215,414	10.0% 6,150,630	17.9%
CALVERT	1.0% 14,776	1.0% 17,598	1.0% 17,456	1.0% 30,000	1.0% 30,000	0.0%
CAROLINE	- -	- -	- -	- -	- -	- -
CARROLL	10.0% 267,637	10.0% 360,543	10.0% 391,064	10.0% 311,500	10.0% 320,870	3.0%
CECIL	6.0% 125,242	6.0% 125,507	6.0% 117,343	6.0% 135,000	6.0% 135,000	0.0%
CHARLES	10.0% 757,375	10.0% 753,104	10.0% 681,792	10.0% 737,000	10.0% 737,000	0.0%
DORCHESTER	0.5% 398	0.5% 435	0.5% 284	5.0% 500	5.0% 500	0.0%
FREDERICK	- -	- -	- -	- -	- -	- -
GARRETT	4.5% 735,612	4.5% 751,904	4.5% 732,671	6.0% 890,000	6.0% 875,000	-1.7%
HARFORD	5% 544,792	5% 532,158	5% 537,485	5% 530,000	5% 530,000	0.0%
HOWARD	7.5% 2,200,000	7.5% 2,200,000	7.5% 2,200,000	7.5% 2,123,657	7.5% 2,500,000	17.7%
KENT	4.5% 7,868	4.5% 7,868	4.5% 16,227	4.5% 20,700	4.5% 16,000	-22.7%
MONTGOMERY	7.0% 2,983,891	7.0% 2,762,405	7.0% 3,247,808	7.0% 3,065,887	7.0% 3,289,760	7.3%
PRINCE GEORGE'S	10% 12,345,348	10% 12,996,148	10% 13,515,562	10% 16,838,000	10% 16,530,700	-1.8%
QUEEN ANNE'S	5.0% 155,336	5.0% 155,336	5.0% 155,336	5.0% 158,100	5.0% 170,000	7.5%
ST. MARY'S	2.0% 205,855	2.0% 79,935	2.0% 129,371	2.0% 110,000	2.0% 130,000	18.2%
SOMERSET	4.0% 20,666	4.0% 16,803	4.0% 17,833	4.0% 16,000	4.0% 17,000	6.3%
TALBOT	5.0% 45,531	5.0% 36,065	5.0% 23,406	5.0% 30,000	5.0% 20,000	-33.3%
WASHINGTON	3-5% 291,605	3-5% 281,568	3-5% 274,939	3-5% 300,000	3-5% 280,000	-6.7%
WICOMICO	6.0% 106,051	6.0% 183,292	6.0% 168,149	6.0% 100,000	6.0% 168,000	68.0%
WORCESTER	3.0% 466,636	3.0% 481,275	3.0% 524,750	3.0% 500,000	3.0% 500,000	0.0%
TOTAL YIELD	43,115,283	44,188,217	45,657,100	47,888,758	49,473,064	3.3%

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2017

TABLE 8.2
CABLE TELEVISION FRANCHISE FEES, YIELDS, AND FRANCHISES
FISCAL YEARS 2017 - 2018

SUBDIVISION	FRANCHISE FEE	FY 2017 YIELD	FY 2018 YIELD	NUMBER OF COMPANIES	COUNTY FRANCHISE
ALLEGANY	5%	420,000	435,000	2	Y
ANNE ARUNDEL	5%	11,300,000	11,000,000	3	Y
BALTIMORE CITY	5%	6,500,000	6,617,000	1	Y
BALTIMORE COUNTY	5%	17,000,000	17,500,000	2	Y
CALVERT	5%	1,250,000	1,250,000	1	Y
CAROLINE	5%	188,217	164,000	2	Y
CARROLL	5%	1,561,090	1,700,000	1	Y
CECIL	5%	941,020	979,112	3	Y
CHARLES	5%	2,868,600	2,975,400	2	Y
DORCHESTER	N/A	N/A	N/A	2	N
FREDERICK	N/A	N/A	N/A	N/A	N
GARRETT	N/A	N/A	N/A	N/A	N
HARFORD	3%	2,650,000	2,350,000	3	Y
HOWARD	5%	5,627,261	5,750,000	3	Y
KENT	3% & 5%	34,477	38,500	0	0
MONTGOMERY	5% Gross	17,281,070	17,281,070	3	Y
PRINCE GEORGE'S	5%	12,651,000	12,941,900	2	Y
QUEEN ANNE'S	5%	505,948	470,000	1	Y
ST. MARY'S	5%	1,000,000	1,050,000	2	Y
SOMERSET	3%	134,548	133,000	0	0
TALBOT	5%	120,800	156,500	2	Y
WASHINGTON	N/A	N/A	N/A	0	N
WICOMICO	5%	808,658	850,000	2	Y
WORCESTER	N/A	N/A	N/A	0	N
TOTAL YIELD		82,842,689	83,641,482		

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2017

TABLE 8.3
PUBLIC, EDUCATION, AND GOVERNMENT (PEG) ACCESS CHANNEL FEES
FISCAL YEARS 2017 - 2018

SUBDIVISION	PEG FEE	FY 2017 Yield	FY 2018 Yield	Number of Companies	County Franchise
ALLEGANY ANNE ARUNDEL BALTIMORE CITY BALTIMORE COUNTY	1% of Gross	1,800,000	1,800,000	3	N Y N N
CALVERT CAROLINE CARROLL CECIL	25% of Gross	8,200	8,000	2	N Y N N
CHARLES DORCHESTER FREDERICK GARRETT	1%	744,600	579,900	2	Y N N N
HARFORD HOWARD KENT MONTGOMERY	.20/sub/month Varies by Provider	220,000 10,636,443	220,000 10,636,443	3 3	N Y N Y
PRINCE GEORGE'S QUEEN ANNE'S ST. MARY'S SOMERSET	3%	6,500,000	7,000,000	2	Y
TALBOT WASHINGTON WICOMICO WORCESTER	0%	-	-	2	N N N
TOTAL YIELD		19,909,243	20,244,343		

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2017

TABLE 8.4
HOTEL/MOTEL ROOM TAXES
FISCAL YEARS 2017-2018

SUBDIVISION	Rate	FY 16 Actual	FY 17 Estimated	FY 18 Projected
ALLEGANY	8%	1,126,074	1,024,345	1,150,000
ANNE ARUNDEL	7%	14,082,272	14,712,000	13,222,328
BALTIMORE CITY	9.5%	32,093,089	27,451,063	28,419,912
BALTIMORE COUNTY	8%	10,321,698	10,600,000	10,812,000
CALVERT	5%	719,467	750,000	750,000
CAROLINE	5%	0	0	0
CARROLL	5%	214,246	315,830	327,150
CECIL	6%	118,106	100,136	108,000
CHARLES	5%	1,190,544	1,027,000	1,214,000
DORCHESTER	5%	333,901	315,000	350,000
FREDERICK	5%	1,407,856	1,331,506	2,346,000
GARRETT	6%	2,404,619	2,300,000	2,350,000
HARFORD	6%	2,359,201	2,025,000	2,350,000
HOWARD	7%	5,255,864	5,534,805	5,549,671
KENT	5%	78,963	86,424	84,000
MONTGOMERY	7%	20,339,825	20,637,350	21,938,020
PRINCE GEORGE'S	7%	9,073,043	9,600,200	11,737,800
QUEEN ANNE'S	5%	559,555	530,000	535,000
ST. MARY'S	5%	958,383	775,000	950,000
SOMERSET	5%	67,950	55,000	65,000
TALBOT	4%	1,295,768	1,200,000	1,200,000
WASHINGTON	6%	2,050,800	2,100,000	2,100,000
WICOMICO	6%	1,001,441	966,000	1,041,000
WORCESTER	4.5%	15,564,805	13,112,583	14,615,419
County Total		\$ 122,617,470	\$116,549,242	\$123,215,300

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2017

TABLE 8.5
TRAILER PARK TAXES AND ESTIMATED YIELDS
FISCAL YEARS 2014 THROUGH 2018

SUBDIVISION	Actual FY 2014	Actual FY 2015	Actual FY 2016	Estimated FY 2017	Projected FY 2018	% Change FY17 - 18
ALLEGANY	15% 67,000	15% 67,000	15% 72,000	15% 72,000	15% 72,000	0.0%
ANNE ARUNDEL ¹	7.5% 910,000	7.5% 910,000	7.5% 909,000	7.5% 907,000	7.5% 453,000	-50.1%
BALTIMORE CITY	- -	- -	- -	- -	- -	- -
BALTIMORE COUNTY ²	7% 566,831	7% 541,093	7% 520,548	7% 603,000	7% 600,000	-0.5%
CALVERT	20% 120,000	20% 120,000	20% 120,000	20% 120,000	20% 120,000	0.0%
CAROLINE	\$15 66,535	\$15 63,993	\$15 107,000	\$15 107,000	\$15 60,000	-43.9%
CARROLL	\$10 84,825	\$10 61,800	\$10 60,000	\$10 60,000	\$10 60,000	0.0%
CECIL	\$20 415,000	\$20 415,000	\$20 425,000	\$20 435,000	\$20 445,000	2.3%
CHARLES	\$15 46,950	\$15 46,980	\$15 44,340	\$15 47,000	\$15 44,300	-5.7%
DORCHESTER	15% 61,620	15% 84,733	15% 75,000	15% 536,582	15% 252,000	-53.0%
FREDERICK ⁴	- -	- -	- -	- -	- -	- -
GARRETT	15% 36,694	15% 36,449	15% 36,000	15% 42,000	15% 37,000	-11.9%
HARFORD	\$10/mo. 217,000	\$10/mo. 210,500	\$10/mo. 210,500	\$10/mo. 210,500	\$10/mo. 205,000	-2.6%
HOWARD ³	10% 580,000	10% 609,002	10% 628,400	10% 627,328	10% 633,180	0.9%
KENT	- -	- -	- -	- -	- -	- -
MONTGOMERY	- -	- -	- -	- -	- -	- -
PRINCE GEORGE'S	\$5 40,950	\$5 27,471	\$5 41,145	\$5 35,000	\$5 35,000	0.0%
QUEEN ANNE'S	- -	- -	- -	- -	- -	- -
ST. MARY'S	10% 291,321	10% 296,976	10% 301,388	10% 295,000	10% 300,000	1.7%
SOMERSET	- -	- -	- -	- -	- -	- -
TALBOT	\$50/qtr. 56,615	\$50/qtr. 62,161	\$50/qtr. 57,000	\$50/qtr. 50,000	\$50/qtr. 60,000	20.0%
WASHINGTON	15% 470,000	15% 470,000	15% 470,000	15% 500,000	15% 525,000	5.0%
WICOMICO	15% 374,166	15% 340,000	15% 342,986	15% 340,000	15% 340,000	0.0%
WORCESTER	15% 123,066	15% 155,647	15% 100,000	15% 100,000	15% 100,000	0.0%
TOTAL YIELD	4,528,573	4,518,805	4,508,919	5,087,410	4,341,480	-14.662%

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,

TABLE 8.6
LOCAL SALES AND SERVICE TAXES
(INCLUDING TELEPHONE, ENERGY AND PARKING TAXES)
FISCAL YEARS 2017 - 2018

Part I - Telephone Taxes

COUNTY	Unit Taxed	FY 2018 Tax Rate	FY 17 Yield	FY 18 Yield
Anne Arundel	Residential	8% sales tax	6,100,000	5,900,000
Baltimore City	Residential, non-residential, wireless	\$0.04-\$4.00 per line	34,424,617	34,063,000
	Centrex	\$.40 per line	(inc. above)	(inc. above)
Baltimore County	Residential and non-residential	8% sales tax	8,839,949	9,028,826
Montgomery	Monthly tax per land line / wireless	\$2.00 / \$3.50 per line	50,309,014	52,503,689
Prince George's	Residential, non-residential, wireless	9% sales tax	32,289,700	31,051,400

Total Yield

131,963,280

132,546,915

Part II - Energy Taxes

COUNTY	Unit Taxed	FY 2018 Tax Rate	FY 17 Yield	FY 18 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	50,000
	Natural Gas (non-residential only)	\$0.008/\$0.020/therm	900,000	880,000
	Electricity (non-residential only)	\$0.0025/\$0.0020/kwh	5,200,000	5,050,000
	<i>Anne Arundel County Subtotal</i>		6,170,000	5,980,000
Baltimore City	Steam - commercial	0.002571 per pound	993,102	1,189,400
	Steam - nonprofit	0.001521 per pound	included above	included above
	Liquefied petroleum - commercial	0.147431 per gallon	124,639	90,000
	Liquefied petroleum - residential	0.046699 per gallon	included above	included above
	Natural gas - commercial	0.105700 per therm	8,890,283	8,868,495
	Natural gas - residential	0.031066 per therm	3,688,727	4,139,016
	Natural gas - nonprofit	0.083967 per therm	included comm.	included comm.
	Fuel oil - commercial	0.120804 per gallon	-	-
	Fuel oil - residential	0.043600 per gallon	229,787	250,000
	Fuel oil - nonprofit	0.104262 per gallon	included comm.	included comm.
	Electricity - commercial	0.008174 per kWh	21,813,484	21,425,995
	Electricity - residential	0.002617 per kWh	4,686,343	5,206,632
	Electricity - nonprofit	0.005732 per kWh	included comm.	included comm.
	<i>Baltimore City Subtotal</i>		40,426,365	41,169,538
Baltimore County ¹	Electricity (non-residential only)	0.00530/kwh	14,398,433	13,941,726
Garrett	Natural Gas	5.5% whsl mkt value	1,500	1,500
	Coal	.3/ton	75,000	65,000
	<i>Garrett County Subtotal</i>		76,500	66,500

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COUNTY	Unit Taxed	FY 2018 Tax Rate	FY 17 Yield	FY 18 Yield
Montgomery	Liquefied Petroleum (residential)	.02056-.03679 per pound	201,883	201,883
	Liquefied Petroleum (non-residential)	included above	included above	included above
	Natural Gas (residential)	.09515 per therm	22,508,280	22,508,280
	Natural Gas (non-residential)	.17026 per therm	26,653,730	27,000,000
	Electricity (residential)	.01106 per kwh	50,802,601	50,799,190
	Electricity (non-residential)	.01978 per kwh	102,106,206	102,106,206
	Fuel Oil (residential)	\$0.13637-\$0.15090	1,051,847	1,051,847
	Fuel Oil (non-residential)	\$0.24399-\$0.26999	665,594	665,594
	<i>Montgomery County Subtotal</i>		203,990,141	204,333,000
Prince George's	Natural Gas (residential and non)	\$0.057534/therm	59,174,200	58,022,300
	Fuel Oil (residential and non)	\$.178664/gal	2,248,000	1,700,000
	Electricity (residential and non)	\$.009908/kwh	59,174,200	58,022,300
	Propane	\$.152840/gal	575,800	850,000
		<i>Prince George's County Subtotal</i>		121,172,200
St. Mary's	Fuel Oil	1.25%	180,089	138,530
	Liquefied Petroleum	1.25%	72,791	55,994
	Electricity	1.25%	1,011,518	778,090
	Natural Gas	1.25%	35,602	27,386
		<i>St. Mary's County Subtotal</i>		1,300,000

Total Yield	387,633,639	385,185,364
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Part III - Parking Lot/Boat Slip Taxes

COUNTY	Unit Taxed	FY 2018 Tax Rate	FY 17 Yield	FY 18 Yield
Anne Arundel	Parking Lots	\$0.60 vehicle/day	5,900,000	5,750,000
Baltimore City	Parking Lots	20% gross receipts	1,234,975	1,234,975
Somerset	Boat Slips	\$125/qtr	59,400	70,000
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	7,362,375	7,222,975
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Part IV - Miscellaneous Sales and Service Taxes

COUNTY	Unit Taxed	FY 2018 Tax Rate	FY 17 Yield	FY 18 Yield
Baltimore City ²	Beverages - per container	\$0.05	4,998,000	4,998,000
Montgomery	Bag Tax - per bag	\$0.04	2,280,000	2,471,921
Worcester	Food Tax	.5% collected from Ocean City resort area only; 95% to Ocean City; 5% county	1,050,000	1,157,895

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 2017