

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 Amusements Tax

Admissions and Amusement taxes are levied on numerous activities and items in every subdivision with the exception of Caroline County. 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 one counties employ a single rate, ranging from 2% in St. Mary's County to 10% in Baltimore, Carroll, Charles and Prince George's Counties. Anne Arundel, Baltimore City, and Harford Counties impose the maximum 10% rate in certain instances.

In some instances, the admissions and amusements 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 2005 through 2010.

Cable Television 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 2009 and FY 2010 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.

Hotel/Motel Taxes

Table 8.3 details county taxes on hotel and motel accommodations. Hotel/motel taxes (levied in 22 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 8.4 details county taxation of trailer parks, and the yields from these taxes for Fiscal Years 2005 through 2010. The county authority for taxation of trailer parks is in Section 9-401 of Article 24 of the Annotated Code of Maryland, which was recodified in 1989 from the former Article 81.

In accordance with the provisions of Section 12C of Article 81, enacted in 1963, local governments are authorized 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 8.4 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. Nineteen 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 8.5 shows the items taxed in the subdivisions, the rates currently imposed, and the FY 2009 and estimated FY 2010 revenue yields.

**TABLE 8.1
ADMISSIONS AND AMUSEMENT TAX RATES AND ESTIMATED YIELDS
FISCAL YEAR 2005 - 2010**

SUBDIVISION							% CHG 2009-10
	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	
ALLEGANY	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	
	164,959	149,945	162,589	157,974	161,612	150,000	-7.2%
ANNE ARUNDEL ¹	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	
	6,775,544	6,931,761	7,187,118	7,734,653	7,928,349	7,890,000	-0.5%
BALTIMORE CITY ²	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	
	8,485,185	8,562,000	8,840,000	9,775,307	9,432,565	9,100,000	-3.5%
BALTIMORE COUNTY	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	
	6,955,322	6,696,537	7,572,047	8,072,662	7,194,055	7,519,000	4.5%
CALVERT	10.0%	10.0%	1.0%	1.0%	1.0%	1.0%	
	269,049	293,735	107,310	23,377	30,212	30,000	-0.7%
CAROLINE	-	-	-	-	-	-	-
CARROLL	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	
	451,295	393,958	405,295	386,184	335,125	275,000	-17.9%
CECIL	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	
	153,414	152,313	177,527	177,496	163,059	175,000	7.3%
CHARLES	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	
	779,140	778,472	684,716	821,653	928,659	932,200	0.4%
DORCHESTER	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	
	2,028	3,130	3,597	3,038	5,171	3,000	-42.0%
FREDERICK	0.5 - 5%	0.5 - 5%	0.5 - 5%	0.5 - 5%	0.5 - 5%	0.5 - 5%	
	803,830	937,249	954,532	834,477	827,599	800,000	-3.3%
GARRETT	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	
	465,792	541,268	537,808	657,270	658,550	600,000	-8.9%
HARFORD	1-10%	1-10%	1-10%	1-10%	2-10%	2-10%	
	468,394	528,653	610,182	503,188	538,693	500,000	-7.2%
HOWARD ³	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	
	1,869,257	1,910,985	1,986,750	2,039,890	2,121,909	2,000,000	-5.7%
KENT	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	
	6,902	15,700	13,200	20,981	17,505	20,000	14.3%
MONTGOMERY	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	
	3,098,358	2,365,311	2,407,717	2,201,957	2,169,201	2,130,000	-1.8%
PRINCE GEORGE'S	10%	10%	10%	10%	10%	10%	
	10,463,873	13,050,061	10,893,547	12,190,674	10,193,629	10,433,600	2.4%
QUEEN ANNE'S	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	
	97,224	182,467	214,326	167,425	176,691	220,000	24.5%
ST. MARY'S	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	
	104,600	151,237	115,355	112,802	101,437	120,000	18.3%
SOMERSET	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	
	38,152	19,635	31,476	26,524	38,029	25,000	-34.3%
TALBOT	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	
	46,897	50,405	43,612	67,106	51,251	50,000	-2.4%
WASHINGTON	3-5%	3-5%	3-5%	3-5%	3-5%	3-5%	
	460,068	406,003	403,022	441,705	387,200	375,000	-3.2%
WICOMICO	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	
	250,828	242,235	220,982	208,355	145,570	88,500	-39.2%
WORCESTER	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	
	544,223	533,901	593,253	597,615	606,615	560,000	-7.7%
TOTAL YIELD	42,754,334	44,896,961	44,165,961	47,222,313	44,212,686	43,996,300	-0.5%

¹ 7.5% rate applies to bingo and movies.

² 5% rate applies to movie theaters on National Register of Historic Places and single screen theaters that rent or lease film through commercial distribution.

³ Admissions and Amusement Tax is 7.5% on gross receipts derived from admission charges except for live performances, golf course fees and concerts where the rate is 5%. Golf rate effective FY08

Source: Maryland Association of Counties, Budget and Tax Rate Survey, November 2009

TABLE 8.2
CABLE TELEVISION FRANCHISE FEES, YIELDS, AND FRANCHISES
FISCAL YEARS 2009 - 2010

SUBDIVISION	FRANCHISE FEE	FY 2009 YIELD	FY 2010 YIELD	NUMBER OF COMPANIES	COUNTY FRANCHISE
ALLEGANY	5%	342,819	330,000	2	Y
ANNE ARUNDEL	5%	7,550,579	7,762,000	4	Y
BALTIMORE CITY	5%	5,612,151	5,376,000	1	Y
BALTIMORE COUNTY	5%	11,107,004	11,500,000	2	Y
CALVERT	5%	1,078,080	1,000,000	1	Y
CAROLINE		98,280	100,000	1	y
CARROLL	5%	1,063,285	1,050,000	1	Y
CECIL	5%	295,474	305,815	3	Y
CHARLES	5%	1,458,153	1,614,000	2	Y
DORCHESTER		-		2	Y
FREDERICK	N/A	N/A	N/A	1	N
GARRETT		-		3	N
HARFORD	3%	1,267,707	1,400,000	3	Y
HOWARD	5%	3,865,412	3,463,025	2	Y
KENT	3%, 5%	19,116	19,000	2	Y
MONTGOMERY	5%	10,584,000	11,280,000	1	Y
PRINCE GEORGE'S	5%	7,443,847	6,279,600	2	Y
QUEEN ANNE'S	5%	306,155	275,000	1	Y
ST. MARY'S	5%	764,486	725,000	2	Y
SOMERSET	3%	100,571	90,000	3	Y
TALBOT	2%	22,000	22,000	2	Y
WASHINGTON		-		0	N
WICOMICO	5%	824,078	766,000	3	Y
WORCESTER	0%	-	-	3	N
TOTAL YIELD		53,803,197	53,357,440		

Source: Maryland Association of Counties, Budget and Tax Rate Survey, November, 2009

TABLE 8.3
HOTEL/MOTEL ROOM TAXES
FISCAL YEARS 2009-2010

SUBDIVISION	RATE	FY 09 Revenue	FY 10 Revenue
ALLEGANY	8%	668,970	660,000
ANNE ARUNDEL	7%	13,986,168	14,370,000
BALTIMORE CITY	7.5%	20,544,220	19,919,000
BALTIMORE COUNTY	8%	7,888,181	7,361,347
CALVERT	5%	763,877	730,000
CAROLINE	-	0	0
CARROLL	5%	287,495	250,000
CECIL	5%	35,067	40,500
CHARLES	5%	919,122	903,400
DORCHESTER	5%	211,917	250,000
FREDERICK	3%	1,096,144	1,056,000
GARRETT	5%	1,426,900	1,500,000
HARFORD	-	0	0
HOWARD	5%	3,059,774	3,400,000
KENT	5%	106,340	117,400
MONTGOMERY	7%	16,829,254	15,976,000
PRINCE GEORGE'S	5%	5,754,310	5,056,100
QUEEN ANNE'S	5%	428,998	480,000
ST. MARY'S	5%	634,659	650,000
SOMERSET	5%	53,128	50,000
TALBOT	4%	1,006,978	975,000
WASHINGTON	6%	1,530,500	1,600,000
WICOMICO ¹	6%	829,336	700,000
WORCESTER	4.5%	11,589,393	10,825,200
County Total		\$89,650,731	\$86,869,947

¹ Wicomico County - moved to an enterprise fund begin FY2005 -not in General Fund

Source: Maryland Association of Counties, Budget and Tax Rate Survey, November 2009

TABLE 8.4
TRAILER PARK TAXES AND ESTIMATED YIELDS
FISCAL YEARS 2005 THROUGH 2010

SUBDIVISION							% CHG
	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY09 - 10
ALLEGANY	15%	15%	15%	15%	15%	15%	
	74,786	75,958	70,795	61,814	72,880	70,000	-4.0%
ANNE ARUNDEL ¹	8%	8%	8%	8%	8%	8%	
	939,538	956,327	942,416	941,202	941,432	940,000	-0.2%
BALTIMORE CITY	-	-	-	-	-	-	-
BALTIMORE COUNTY ²	7%	7%	7%	7%	7%	7%	
	562,548	482,715	487,155	542,719	535,414	546,122	2.0%
CALVERT	20%	20%	20%	20%	20%	20%	
	149,036	132,063	157,516	148,115	119,546	140,000	17.1%
CAROLINE	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	
	75,921	82,022	88,713	88,505	82,754	85,000	2.7%
CARROLL	\$10	\$10	\$10	\$10	\$10	\$10	
	79,115	70,213	72,050	62,898	55,146	60,000	8.8%
CECIL	\$20.00	\$20.00	\$20.00	\$20.00	\$20.00	\$20.00	
	339,583	486,831	486,970	425,529	450,958	448,000	-0.7%
CHARLES ³	\$15/mo.	\$15/mo.	\$15/mo.	\$15/mo.	\$15/mo.	\$15/mo.	
	43,625	46,635	51,790	46,050	46,605	48,900	4.9%
DORCHESTER	15%	15%	15%	15%	15%	15%	
	70,174	75,839	47,280	36,875	30,609	25,000	-18.3%
FREDERICK	15%	15%	15%	15%	15%	15%	
	81,552	82,522	81,446	84,346	99,580	83,000	-16.6%
GARRETT	15%	15%	15%	15%	15%	15%	
	48,462	40,388	40,131	60,078	44,760	40,000	-10.6%
HARFORD	\$10/mo.	\$10/mo.	\$10/mo.	\$10/mo.	\$10/mo.	\$10/mo.	
	221,000	221,000	220,440	220,590	220,235	220,000	-0.1%
HOWARD ⁴	10%	10%	10%	10%	10%	10%	
	630,195	600,000	593,020	572,277	577,657	600,000	3.9%
KENT	20%	20%	20%	-	-	-	
	14,484	13,611	14,000	-	-	-	-
MONTGOMERY	-	-	-	-	-	-	-
PRINCE GEORGE'S	\$5/mo.	\$5/mo.	\$5/mo.	\$5/mo.	\$5/month	\$5/month	
	28,970	55,407	40,540	33,786	40,000	40,000	0.0%
QUEEN ANNE'S	-	-	-	-	-	-	-
ST. MARY'S	10%	10%	10%	10%	10%	10%	
	229,727	232,253	225,866	225,171	247,293	240,000	-2.9%
SOMERSET	-	-	-	-	-	-	-
TALBOT	\$50/qtr.	\$50/qtr.	\$50/qtr.	\$50/qtr.	\$50/qtr.	\$50/qtr.	
	64,984	63,861	92,570	64,044	65,189	63,000	-3.4%
WASHINGTON	15%	15%	15%	15%	15%	15%	
	382,293	388,879	436,879	410,685	436,342	425,000	-2.6%
WICOMICO	15%				0%		
	303,285	287,611	313,166	309,384	387,304	310,000	-20.0%
WORCESTER	18%	18%	18%	18%	18%	18%	
	255,336	217,380	109,802	181,203	154,788	100,000	-35.4%
TOTAL YIELD	4,580,130	4,597,904	4,558,545	4,515,271	4,608,492	4,484,022	-2.701%

¹ Trailer park tax \$25 per month maximum

² Monthly tax per pad capped at \$20

³ Charles County Annual Trailer Park Permit Fee charged to park owners is \$250.00 plus monthly parking space/set-aside fee of \$25.00 each, with a maximum capacity in excess of 25 units, an additional fee of \$2.50 per unit.

⁴ The stated 10% on the first \$3,600, then 5% of the amount of annual rent charge over \$3,600.

Source: Maryland Association of Counties, Budget and Tax Rate Survey, November 2009

TABLE 8.5
LOCAL SALES AND SERVICE TAXES
(INCLUDING TELEPHONE, ENERGY AND PARKING TAXES)
FISCAL YEARS 2009 - 2010

Part I - Telephone Taxes

County	Unit Taxed	FY 2010 Tax Rate	FY 09 Yield	FY 10 Yield
Anne Arundel		8% sales tax	7,366,675	7,010,000
Baltimore City	Residential, non-residential, and wireless	\$3.50 per line	28,785,000	28,780,076
	Centrex	\$.35 per line	414,995	414,924
Baltimore County		8% sales tax	11,519,046	11,800,000
Montgomery	Monthly tax per line, land or wireless	\$2.00 per line	30,906,025	31,617,000
Prince George's	Residential, non-residential, and wireless	8% sales tax	48,136,500	44,843,800

Total Yield	127,128,241	124,465,800
-------------	-------------	-------------

Part II - Energy Taxes

County	Unit Taxed	FY 2010 Tax Rate	FY 09 Yield	FY 10 Yield
Allegany	Coal Tax	\$.30/ton	369,060	320,000
Anne Arundel	Steam	\$160 / million lbs	included below	included below
	Fuel Oil (non-residential only)	\$0.02/gallon	included below	included below
	Liquefied Petroleum	\$0.015/gallon	included below	included below
	Coal (bituminous/antracite)	\$2-\$4/ton	included below	included below
	Misc. Energies Combined		57,339	62,000
	Natural Gas (non-residential only)	\$0.008/\$0.020/therm	750,266	726,000
	Electricity (non-residential only)	\$0.0025/\$0.0020	5,058,954	5,020,000
	<i>Anne Arundel County Subtotal</i>		5,866,559	5,808,000
Baltimore City	Steam - commercial	0.001972 per pound	648,151	639,310
	Steam - residential	0.000566 per pound	0	0
	Liquefied petroleum - commercial	0.113088 per gallon	68,919	62,515
	Liquefied petroleum - residential	0.03582 per gallon	2,740	2,485
	Natural gas - commercial	0.081077 per therm	3,459,949	3,650,686
	Natural gas - residential	0.02383 per therm	3,665,546	3,867,379
	Fuel oil - commercial	0.092663 per gallon	254,923	241,377
	Fuel oil - residential	0.033443 per gallon	275,760	261,106
	Electricity - commercial	0.00627 per kWh	11,816,093	12,428,584
	Electricity - residential	0.002007 per kWh	<u>3,510,704</u>	<u>3,692,682</u>
	<i>Baltimore City Subtotal</i>		23,702,785	24,846,124
Baltimore County ¹	Electricity (non-residential only)	0.00530/kwh	16,168,740	16,540,450
Garrett	Natural Gas	5.5% whsl mkt value	5,531	750
	Coal	.3/ton	<u>273,906</u>	<u>310,000</u>
	<i>Garrett County Subtotal</i>		279,437	310,750

County	Unit Taxed	FY 2010 Tax Rate	FY 09 Yield	FY 10 Yield
Montgomery	Liquefied Petroleum	.009719646 per pound	103,347	103,123
	Natural Gas (residential)	.0449864339 per therm	9,498,495	9,259,832
	Natural Gas (non-residential)	.1192142417 per therm	16,287,173	16,573,948
	Electricity (residential)	.0052237964 per kwh	24,420,891	24,578,296
	Electricity (non-residential)	.0138432612 per kwh	77,226,140	78,406,771
	Fuel Oil (residential)	various rates/gal	688,561	644,928
	Fuel Oil (non-residential)	various rates/gal	<u>994,925</u>	<u>941,340</u>
	<i>Montgomery County Subtotal</i>			129,219,532
Prince George's	Natural Gas (residential)	\$.082906/therm	<i>included below</i>	<i>included below</i>
	Fuel Oil (residential)	\$.202819/gal	<i>included below</i>	<i>included below</i>
	Electricity	\$.00809/kwh	<i>included below</i>	<i>included below</i>
	Propane, Other Misc Fuels	\$.216317/gal	<i>included below</i>	<i>included below</i>
	<i>Prince George's County Subtotal</i>			64,304,200
St. Mary's	Fuel Oil	1.25% / gallon	203,967	207,796
	Liquefied Petroleum	1.25% / lb.	82,438	83,986
	Electricity	1.25% / kwh	1,145,631	1,167,137
	Natural Gas	1.25% / sales	<u>40,324</u>	<u>41,081</u>
	<i>St. Mary's County Subtotal</i>			1,472,360

Total Yield	241,382,673	241,580,762
-------------	-------------	-------------

Part III - Parking Lot/Boat Slip Taxes

County	Unit Taxed	FY 2010 Tax Rate	FY 09 Yield	FY 10 Yield
Anne Arundel	Parking Lots	\$0.60 per day/\$25/mo max	5,108,401	5,200,000
Baltimore City ²	Parking Lots	16% or \$15 per month	19,672,051	23,273,000
Caroline ³	Boat Slips	\$250-300 per year	0	0
Somerset	Boat Slips	\$100/qtr and \$400/yr	27,619	20,000
Wicomico	Boat Slips	varies	133,415	136,000

Total Yield	24,941,486	28,629,000
-------------	------------	------------

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

² 25% of the Parking tax revenues are allocated to a specific City program.

³ Caroline County collects annual slip taxes based on vessel length, i.e., 30'-\$250.00, 35'-\$275.00. 40'-\$300.00.

Source: Maryland Association of Counties, Budget and Tax Rate Survey, November 2009