

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 one counties employ a single rate, ranging from 1% in Calvert County to 10% in Anne Arundel, Baltimore City, 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 2015 through 2019.

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 2018 and FY 2019 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 2018 and FY 2019. 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 22 counties and 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 2015 through 2019. 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. Seventeen 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 2018 and estimated FY 2019 revenue yields.

TABLE 8.1
ADMISSIONS AND AMUSEMENT TAX RATES AND ESTIMATED YIELDS
FISCAL YEAR 2015 - 2019

SUBDIVISION	Actual FY 2015	Actual FY 2016	Actual FY 2017	Estimated FY 2018	Projected FY 2019	% Chg. 2018-19
ALLEGANY	7.5% 320,462	7.5% 167,171	7.5% 167,171	7.5% 250,000	7.5% 250,000	0.0%
ANNE ARUNDEL	10.0% 8,404,163	10.0% 8,357,604	10.0% 8,357,604	10.0% 7,256,000	10.0% 6,035,200	-16.8%
BALTIMORE CITY	10.0% 8,235,793	10.0% 8,235,793	10.0% 9,050,608	10% 8,008,856	10.0% 8,583,800	7.2%
BALTIMORE COUNTY	10.0% 5,485,855	10.0% 6,569,407	10.0% 6,569,407	10.0% 6,532,801	10.0% 6,500,000	-0.5%
CALVERT	1.0% 17,598	1.0% 26,181	1.0% 26,181	1.0% 30,000	1.0% 30,000	0.0%
CAROLINE	- -	- -	- -	- -	- -	- -
CARROLL	10.0% 360,543	10.0% 353,587	10.0% 353,587	10.0% 320,870	10.0% 352,000	9.7%
CECIL	6.0% 125,507	6.0% 117,343	6.0% 103,472	6.0% 108,000	6.0% 135,000	25.0%
CHARLES	10.0% 753,104	10.0% 681,792	10.0% 892,398	10.0% 737,000	10.0% 860,000	16.7%
DORCHESTER	0.5% 435	0.5% 284	0.5% 5,082	5.0% 500	5.0% 500	0.0%
FREDERICK	- -	- -	- -	- -	- -	- -
GARRETT	4.5% 751,904	4.5% 732,671	4.5% 862,063	6.0% 875,000	6.0% 875,000	0.0%
HARFORD	5% 532,158	5% 537,485	5% 554,310	5% 530,000	5% 550,000	3.8%
HOWARD	7.5% 2,200,000	7.5% 2,200,000	7.5% 2,915,333	7.5% 2,500,000	7.5% 2,500,000	0.0%
KENT	4.5% 7,868	4.5% 16,227	4.5% 17,867	4.5% 16,000	4.5% 18,000	12.5%
MONTGOMERY	7.0% 2,762,405	7.0% 3,247,808	7.0% 4,189,326	7.0% 3,700,000	7.0% 4,230,000	14.3%
PRINCE GEORGE'S	10% 12,996,148	8% 13,515,562	8% 15,002,686	10% 16,530,700	10% 17,468,100	5.7%
QUEEN ANNE'S	5.0% 155,336	5.0% 155,336	5.0% 169,679	5.0% 170,000	5.0% 170,000	0.0%
ST. MARY'S	2.0% 79,935	2.0% 129,371	2.0% 148,321	2.0% 130,000	2.0% 150,000	15.4%
SOMERSET	4.0% 16,803	4.0% 17,833	4.0% 15,052	4.0% 17,000	4.0% 15,000	-11.8%
TALBOT	5.0% 36,065	5.0% 23,406	5.0% 18,777	5.0% 20,000	5.0% 16,000	-20.0%
WASHINGTON	3-5% 281,568	3-5% 274,939	3-5% 265,722	3-5% 280,000	3-5% 255,000	-8.9%
WICOMICO	6.0% 183,292	6.0% 168,149	6.0% 177,480	6.0% 168,000	6.0% 168,000	0.0%
WORCESTER	3.0% 481,275	3.0% 524,750	3.0% 544,237	3.0% 500,000	3.0% 500,000	0.0%
TOTAL YIELD	44,188,217	0 46,052,699	0 50,406,363	48,680,727	49,661,600	2.0%

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2018

TABLE 8.2
CABLE TELEVISION FRANCHISE FEES, YIELDS, AND FRANCHISES
FISCAL YEARS 2018 - 2019

SUBDIVISION	FRANCHISE FEE	FY 2018 YIELD	FY 2019 YIELD	NUMBER OF COMPANIES	COUNTY FRANCHISE
ALLEGANY	5%	435,000	440,000	2	Y
ANNE ARUNDEL	5% of Gross	11,000,000	11,500,000	3	Y
BALTIMORE CITY	5%	7,871,400	8,052,900	1	Y
BALTIMORE COUNTY	5%	17,185,675	17,500,000	2	Y
CALVERT	5%	1,250,000	1,250,000	1	Y
CAROLINE	5%	164,000	190,000	2	Y
CARROLL	5%	1,700,000	1,827,000	1	Y
CECIL	5%	979,112	995,044	3	Y
CHARLES	5%	2,975,400	3,057,700	2	Y
DORCHESTER	0%	-	-	2	N
FREDERICK	0%	-	-	1	Y
GARRETT	0%	-	-	3	N
HARFORD	3%	2,350,000	2,450,000	3	Y
HOWARD	5%	5,750,000	5,752,138	3	Y
KENT	3% & 5%	38,500	38,500	0	N
MONTGOMERY	5%	17,867,623	17,867,623	3	Y
PRINCE GEORGE'S	5%	12,651,000	13,575,400	2	Y
QUEEN ANNE'S	5%	470,000	481,992	1	Y
ST. MARY'S	5%	1,050,000	1,050,000	2	Y
SOMERSET	3%	133,000	150,000	2	Y
TALBOT	5%	156,500	164,657	2	Y
WASHINGTON	0%	-	-	0	N
WICOMICO	5%	850,000	900,000	2	Y
WORCESTER	0%	-	-	0	N
TOTAL YIELD		84,877,210	87,242,954		

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2018

TABLE 8.3
PUBLIC, EDUCATION, AND GOVERNMENT (PEG) ACCESS CHANNEL FEES
FISCAL YEARS 2018 - 2019

SUBDIVISION	PEG FEE	FY 2018 Yield	FY 2019 Yield	Number of Companies	County Franchise
ALLEGANY	0%	-	-	1	Y
ANNE ARUNDEL	1% of Gross	1,800,000	1,800,000	3	Y
BALTIMORE CITY	1%	861,000	880,803	1	Y
BALTIMORE COUNTY	0%	-	-	0	N
CALVERT	0%	-	-	0	N
CAROLINE	0%	-	-	0	N
CARROLL	0%	-	-	0	N
CECIL	0%	-	-	0	N
CHARLES	1%	579,900	593,000	2	Y
DORCHESTER	0%	-	-	0	N
FREDERICK	0%	-	-	0	N
GARRETT	0%	-	-	0	N
HARFORD	0%	-	-	0	N
HOWARD	.20/sub/month	220,000	220,000	3	Y
KENT	0%	-	-	0	N
MONTGOMERY	Varies by Provider	10,831,501	10,657,296	3	Y
PRINCE GEORGE'S**	3%	7,000,000	7,400,000	2	Y
QUEEN ANNE'S	0.73%	52,590	52,560	1	Y
ST. MARY'S	0%	-	-	0	N
SOMERSET	0%	-	-	0	N
TALBOT	0%	-	-	2	N
WASHINGTON	0%	-	-	0	N
WICOMICO	0.8%	-	-	1	Y
WORCESTER	0%	-	-	0	N
TOTAL YIELD		21,344,991	21,603,659		

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2018

TABLE 8.4
HOTEL/MOTEL ROOM TAXES
FISCAL YEARS 2018-2019

SUBDIVISION	Rate	FY 17 Actual	FY 18 Estimated	FY 19 Projected
ALLEGANY	8%	1,092,324	1,150,000	1,150,000
ANNE ARUNDEL	7%	13,942,004	14,493,000	13,947,000
BALTIMORE CITY	9.5%	34,580,331	33,726,000	34,926,100
BALTIMORE COUNTY	8%	10,593,152	10,560,000	10,762,000
CALVERT	5%	803,327	750,000	750,000
CAROLINE	5%	0	0	0
CARROLL	5%	276,114	327,150	417,570
CECIL	6%	108,500	108,000	204,000
CHARLES	5%	1,324,307	1,214,000	1,324,000
DORCHESTER	5%	345,160	350,000	347,000
FREDERICK	5%	2,088,629	2,346,000	2,346,000
GARRETT	6%	2,578,690	2,350,000	2,400,000
HARFORD	6%	2,387,309	2,350,000	2,350,000
HOWARD	7%	5,549,671	5,350,000	5,350,000
KENT	5%	81,474	84,000	84,000
MONTGOMERY	7%	21,462,751	21,938,000	22,236,000
PRINCE GEORGE'S	7%	9,971,743	11,737,800	11,300,000
QUEEN ANNE'S	5%	599,868	535,000	614,865
ST. MARY'S	5%	1,146,862	950,000	1,151,000
SOMERSET	5%	61,473	65,000	61,000
TALBOT	4%	1,340,266	1,200,000	1,250,000
WASHINGTON	6%	2,353,302	2,100,000	2,100,000
WICOMICO	6%	1,307,327	1,041,000	1,298,125
WORCESTER	4.5%	16,398,656	14,615,419	1,060,000
County Total		130,393,239	\$129,340,369	\$117,428,660

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2018

TABLE 8.5
TRAILER PARK TAXES AND ESTIMATED YIELDS
FISCAL YEARS 2015 THROUGH 2019

SUBDIVISION	Actual FY 2015	Actual FY 2016	Actual FY 2017	Estimated FY 2018	Projected FY 2019	% Change FY18 - 19
ALLEGANY	15% 67,000	15% 72,000	15% 72,000	15% 72,000	15% 72,000	0.0%
ANNE ARUNDEL	7.5% 910,000	7.5% 909,000	7.5% 909,000	0.0% 453,000	0.0% 0	-100.0%
BALTIMORE CITY	-	-	-	-	-	-
BALTIMORE COUNTY ¹	7% 541,093	7% 520,548	7% 520,548	7% 589,610	7% 600,000	1.8%
CALVERT	20% 120,000	20% 120,000	20% 120,000	20% 120,000	20% 120,000	0.0%
CAROLINE	\$15 63,993	\$15 107,000	\$15 107,000	\$15 70,000	\$15 70,000	0.0%
CARROLL	\$10 61,800	\$10 60,000	\$10 60,000	\$10 60,000	\$10 60,000	0.0%
CECIL	\$20 415,000	\$20 425,000	\$20 425,000	\$20 445,000	\$20 430,000	-3.4%
CHARLES	\$15 46,980	\$15 44,340	\$15 47,000	\$15/mo 44,300	\$15/mo 44,300	0.0%
DORCHESTER	15% 84,733	15% 75,000	15% 75,000	15% 252,000	15% 230,000	-8.7%
FREDERICK	-	-	-	-	-	-
GARRETT	15% 36,449	15% 36,000	15% 36,000	15% 37,000	15% 37,000	0.0%
HARFORD	\$10/mo. 210,500	\$10/mo. 210,500	\$10/mo. 210,500	\$10/mo 205,000	\$10/mo 210,000	2.4%
HOWARD ^z	10% 609,002	10% 628,400	10% 628,400	10% 633,180	10% 633,180	0.0%
KENT	-	-	-	-	-	-
MONTGOMERY	-	-	-	-	-	-
PRINCE GEORGE'S	\$5 27,471	\$5 41,145	\$5 35,000	\$5 35,000	\$5 42,000	20.0%
QUEEN ANNE'S	-	-	-	-	-	-
ST. MARY'S	10% 296,976	10% 301,388	10% 290,000	10% 300,000	10% 310,000	3.3%
SOMERSET	-	-	-	-	-	-
TALBOT	\$50/qtr. 62,161	\$50/qtr. 57,000	\$50/qtr 57,000	\$50/qtr 60,000	\$50/qtr 55,000	-8.3%
WASHINGTON	15% 470,000	15% 470,000	15% 470,000	15% 525,000	15% 550,000	4.8%
WICOMICO	15% 340,000	15% 342,986	15% 342,986	15% 340,000	15% 360,000	5.9%
WORCESTER	15% 155,647	15% 100,000	15% 100,000	15% 100,000	15% 100,000	0.0%
TOTAL YIELD	4,518,805	4,520,307	4,505,434	4,341,090	3,923,480	-9.6%

¹ Trailer park tax \$25 per month maximum

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

TABLE 8.6
LOCAL SALES AND SERVICE TAXES
(INCLUDING TELEPHONE, ENERGY AND PARKING TAXES)
FISCAL YEARS 2018 - 2019

Part I - Telephone Taxes

COUNTY	Unit Taxed	FY 2019 Tax Rate	FY 18 Yield	FY 19 Yield
Anne Arundel	Residential	8% sales tax	5,900,000	5,800,000
Baltimore City	Centrex	\$0.04-\$4.00 per line	34,063,000	34,500,000
	Centrex	\$.40 per line	(inc. above)	(inc. above)
Baltimore County	Residential and non-residential	8% sales tax	8,775,672	8,700,000
Montgomery	Monthly tax per land line / wireless	\$2.00 / \$3.50 per line	47,294,564	52,504,000
Prince George's	Residential, non-residential, wireless	9% sales tax	31,051,400	27,834,700

Total Yield

127,084,636

129,338,700

Part II - Energy Taxes

COUNTY	Unit Taxed	FY 2019 Tax Rate	FY 18 Yield	FY 19 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/gallon	included below	included below
	Liquefied Petroleum	\$0.02/gallon	included below	included below
	Coal (bituminous/anthracite)	\$2-\$4/ton	included below	included below
	Misc. Energies Combined		50,000	50,000
	Natural Gas (non-residential only)	\$0.008/\$0.020/therm	880,000	820,000
	Electricity (non-residential only)	\$0.0025/\$0.0020	5,050,000	5,017,000
	<i>Anne Arundel County Subtotal</i>		5,980,000	5,887,000
Baltimore City	Steam - commercial	0.000772 per pound	1,189,400	1,126,100
	Steam - non-profit	0.001590 per pound	included above	included above
	Liquefied petroleum - residential	0.048830 per gallon	90,000	90,000
	Liquefied petroleum - non-profit	0.134053 per gallon	included above	included above
	Natural gas - commercial	0.110524 per therm	8,308,487	8,590,983
	Natural gas - residential	0.032484 per therm	4,323,513	4,470,517
	Natural gas - non-profit	0.087799 per therm	included above	included above
	Fuel oil - commercial	0.126317 per gallon	91,209	72,967
	Fuel oil - residential	0.045590 per gallon	158,791	127,033
	Fuel oil - non-profit	0.109021 per gallon	included above	included above
	Electricity - commercial	0.008547 per kWh	22,501,501	22,368,415
	Electricity - residential	0.002737 per kWh	5,144,814	5,114,385
	Electricity - non-profit	0.005993 per kWh	included above	included above
	<i>Baltimore City Subtotal</i>		41,807,715	41,960,400
Baltimore County ¹	Electricity (non-residential only)	0.00530/kwh	13,947,887	13,808,400
Garrett	Natural Gas	5.5% whsl mkt value	600	750
	Coal	.3/ton	65,000	70,000
	<i>Garrett County Subtotal</i>		65,600	70,750

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TABLE 8.6 (continued)

COUNTY	Unit Taxed	FY 2019 Tax Rate	FY 18 Yield	FY 19 Yield
Montgomery	Liquefied Petroleum (residential)	.02056-.03679 per pound		
	Liquefied Petroleum (non-residential)	included above	included above	included above
	Natural Gas (residential)	.09515 per therm	23,844,380	27,600,000
	Natural Gas (non-residential)	.17026 per therm	893,760	1,070,000
	Electricity (residential)	.01106 per kwh	101,351,370	102,500,000
	Electricity (non-residential)	.01978 per kwh	17,274,938	21,300,000
	Fuel Oil (residential)	\$0.13637-\$0.15090	677,111	1,090,000
	Fuel Oil (non-residential)	\$0.24399-\$0.26999	291,873	323,000
		<i>Montgomery County Subtotal</i>		144,333,432
Prince George's	Natural Gas (residential and non)	\$0.0894949/therm	9,800,000	12,453,200
	Fuel Oil (residential and non)	\$.2000849/gal	1,700,000	1,421,100
	Electricity (residential and non)	\$.009908/kwh	58,022,300	57,732,300
	Liquified Petroleum	\$.212657/gal	850,000	749,700
		<i>Prince George's County Subtotal</i>		70,372,300
St. Mary's	Fuel Oil	1.25%	138,530	138,530
	Liquefied Petroleum	1.25%	55,994	55,994
	Electricity	1.25%	778,090	778,090
	Natural Gas	1.25%	27,386	27,386
		<i>St. Mary's County Subtotal</i>		1,000,000

Total Yield	277,606,934	289,065,850
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Part III - Parking Lot/Boat Slip Taxes

COUNTY	Unit Taxed	FY 2019 Tax Rate	FY 18 Yield	FY 19 Yield
Anne Arundel	Parking Lots	\$0.60 vehicle/day	5,750,000	5,989,000
Baltimore City	Parking Lots	20% gross receipts	1,234,975	1,234,975
Somerset	Boat Slips	\$125/qtr	70,000	60,000
Talbot	Boat Slips	\$450-550 per year	60,000	64,000
Wicomico	Boat Slips	Prices vary w/size-location	108,000	112,000

Total Yield	7,222,975	7,459,975
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Part IV - Miscellaneous Sales and Service Taxes

COUNTY	Unit Taxed	FY 2019 Tax Rate	FY 18 Yield	FY 19 Yield
Baltimore City ²	Beverages - per container	\$0.05	4,998,000	4,998,000
Montgomery	Bag Tax - per bag	\$0.01	48,884,572	50,450,000
Worcester	Food Tax	.5% collected, 5% County Administration Revenue	1,157,895	75,000

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 2018