

## 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 2016 through 2020.

### 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 2019 and FY 2020 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 2019 and FY 2020. 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 2016 through 2020. 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. Fifteen 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 2019 and estimated FY 2020 revenue yields.

**TABLE 8.1**  
**ADMISSIONS AND AMUSEMENT TAX RATES AND ESTIMATED YIELDS**  
**FISCAL YEAR 2016 - 2020**

SUBDIVISION	Actual FY 2016	Actual FY 2017	Actual FY 2018	Estimated FY 2019	Projected FY 2020	% Chg. 2019-20
ALLEGANY	7.5% 167,171	7.5% 167,171	7.5% 250,000	7.5% 250,000	7.5% 250,000	0.0%
ANNE ARUNDEL	3.1% 8,357,604	10.0% 8,357,604	10.0% 7,256,000	10.0% 6,035,200	10.0% 7,330,000	21.5%
BALTIMORE CITY	10.0% 8,235,793	10.0% 9,050,608	10.0% 8,008,856	10.0% 8,583,800	10.0% 8,300,000	-3.3%
BALTIMORE COUNTY	10.0% 6,569,407	10.0% 6,569,407	10.0% 6,532,801	10.0% 6,500,000	10.0% 6,532,500	0.5%
CALVERT	1.0% 26,181	1.0% 26,181	1.0% 30,000	1.0% 30,000	1.0% 30,000	0.0%
CAROLINE	- -	- -	- -	- -	- -	- -
CARROLL	10.0% 353,587	10.0% 353,587	10.0% 320,870	10.0% 350,000	10.0% 350,000	0.0%
CECIL	6.0% 117,343	6.0% 103,472	6.0% 108,000	6.0% 204,000	6.0% 135,000	-33.8%
CHARLES	10.0% 681,792	10.0% 892,398	10.0% 737,000	10.0% 860,000	10.0% 910,000	5.8%
DORCHESTER	0.5% 284	0.5% 5,082	5.0% 500	5.0% 219	5.0% 500	128.3%
FREDERICK	- -	- -	- -	- -	- -	- -
GARRETT	4.5% 732,671	4.5% 862,063	6.0% 875,000	6.0% 875,000	6.0% 900,000	2.9%
HARFORD	5% 537,485	5% 554,310	5% 530,000	5% 550,000	5% 548,000	-0.4%
HOWARD	7.5% 2,200,000	7.5% 2,915,333	7.5% 2,500,000	7.5% 2,500,000	7.5% 2,750,000	10.0%
KENT	4.5% 16,227	4.5% 17,867	4.5% 16,000	4.5% 18,000	4.5% 16,000	-11.1%
MONTGOMERY	7.0% 3,247,808	7.0% 4,189,326	7.0% 3,700,000	7.0% 3,638,210	7.0% 3,904,613	7.3%
PRINCE GEORGE'S	8% 13,515,562	8% 15,002,686	10% 16,530,700	10% 17,468,100	10% 17,468,100	0.0%
QUEEN ANNE'S	5.0% 155,336	5.0% 169,679	5.0% 170,000	5.0% 170,000	5.0% 171,700	1.0%
ST. MARY'S	2.0% 129,371	2.0% 148,321	2.0% 130,000	2.0% 150,000	2.0% 140,000	-6.7%
SOMERSET	4.0% 17,833	4.0% 15,052	4.0% 17,000	4.0% 15,000	4.0% 15,000	0.0%
TALBOT	5.0% 23,406	5.0% 18,777	5.0% 20,000	5.0% 16,000	5.0% 15,000	-6.3%
WASHINGTON	3-5% 274,939	3-5% 265,722	3-5% 280,000	3-5% 255,000	3-5% 255,000	0.0%
WICOMICO	6.0% 168,149	6.0% 177,480	6.0% 168,000	6.0% 168,000	6.0% 159,385	-5.1%
WORCESTER	3.0% 524,750	3.0% 544,237	3.0% 500,000	3.0% 500,000	3.0% 575,000	15.0%
TOTAL YIELD	46,052,699	50,406,363	48,680,727	49,136,529	50,755,798	3.3%

**SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2019**

**TABLE 8.2**  
**CABLE TELEVISION FRANCHISE FEES, YIELDS, AND FRANCHISES**  
**FISCAL YEARS 2019 - 2020**

SUBDIVISION	FRANCHISE FEE	FY 2019 YIELD	FY 2020 YIELD	NUMBER OF COMPANIES	COUNTY FRANCHISE
ALLEGANY	5%	440,000	0	2	Y
ANNE ARUNDEL	5% of Gross	11,500,000	9,800,000	3	Y
BALTIMORE CITY	5%	8,052,900	6,715,000	1	Y
BALTIMORE COUNTY	5%	17,500,000	16,000,000	2	Y
CALVERT	5%	1,250,000	1,250,000	1	Y
CAROLINE	0%	185,000	185,000	0	0
CARROLL	5%	1,827,000	1,827,000	1	Y
CECIL	5%	995,044	1,005,704	0	Y
CHARLES	5%	3,057,700	2,900,000	2	Y
DORCHESTER	0%	-	-	2	N
FREDERICK	0%	-	-	1	Y
GARRETT	N/A	N/A	N/A	3	N
HARFORD	3%	2,450,000	2,458,000	3	Y
HOWARD	5%	5,752,138	4,080,000	3	Y
KENT	3% & 5%	38,500	40,000	0	N
MONTGOMERY	5%	16,235,000	16,235,000	3	Y
PRINCE GEORGE'S	5%	13,575,400	13,924,100	2	Y
QUEEN ANNE'S	5%	481,992	500,000	1	Y
ST. MARY'S	5%	1,050,000	1,040,000	2	Y
SOMERSET	3%	150,000	130,000	2	Y
TALBOT	5%	164,657	149,000	2	Y
WASHINGTON	0%	-	-	0	N
WICOMICO	5%	900,000	900,000	0	0
WORCESTER	N	-	-	0	N
TOTAL YIELD		85,605,331	79,138,804		

**SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2019**

**TABLE 8.3**  
**PUBLIC, EDUCATION, AND GOVERNMENT (PEG) ACCESS CHANNEL FEES**  
**FISCAL YEARS 2019 - 2020**

SUBDIVISION	PEG FEE	FY 2019 Yield	FY 2020 Yield	Number of Companies	County Franchise
ALLEGANY	0%	-	0	1	Y
ANNE ARUNDEL	1% of Gross	1,800,000	1,800,000	0	Y
BALTIMORE CITY	1%	980,803	980,803	1	Y
BALTIMORE COUNTY	1%	-	3,150,000	2	Y
CALVERT	40184096%	-	-	1	Y
CAROLINE	0%	-	-	0	0
CARROLL	N/A	N/A	N/A	N/A	N
CECIL	0%	-	-	0	N
CHARLES	1%	593,000	593,000	2	Y
DORCHESTER	0%	-	-	0	N
FREDERICK	0%	-	-	0	N
GARRETT	N/A	N/A	N/A	0	0
HARFORD	N/A	N/A	N/A	None	N
HOWARD	.20/sub/month	220,000	220,000	0	0%
KENT	0%	-	-	0	0
MONTGOMERY	Varies by provider	10,657,296	9,780,000	0	0
PRINCE GEORGE'S**	0%	0	0	Y	(enter Y or N)
QUEEN ANNE'S	0.00%	52,560	52,560	1	N
ST. MARY'S	none	none	none	n	n
SOMERSET	0%	-	-	0	0
TALBOT	0%	-	-	2	N
WASHINGTON	0%	-	-	0	N
WICOMICO	0.8%	-	-	0	0
WORCESTER	N	-	-	0	N
<b>TOTAL YIELD</b>		<b>14,303,659</b>	<b>16,576,363</b>		

**SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2019**

**TABLE 8.4**  
**HOTEL/MOTEL ROOM TAXES**  
**FISCAL YEARS 2019-2020**

SUBDIVISION	Rate	FY 18 Actual	FY 19 Estimated	FY 20 Projected
ALLEGANY	8%	1,078,013	1,150,000	1,178,750
ANNE ARUNDEL	7%	14,318,738	13,947,000	14,264,000
BALTIMORE CITY	9.500	32,985,925	34,926,100	33,662,625
BALTIMORE COUNTY	10%	10,344,021	10,762,000	11,939,000
CALVERT	5%	772,359	750,000	750,000
CAROLINE	5%-100%	0	0	0
CARROLL	5%	332,518	417,570	568,210
CECIL	6%	208,836	204,000	204,000
CHARLES	5%	1,132,755	1,324,000	1,174,000
DORCHESTER	5%	327,142	340,980	347,000
FREDERICK	5%	2,584,301	2,346,000	2,346,000
GARRETT	8%	2,782,144	2,400,000	3,200,000
HARFORD	6%	2,278,619	2,350,000	2,280,000
HOWARD	7%	5,350,000	5,350,000	5,350,000
KENT	5%	80,557	84,000	82,500
MONTGOMERY	7%	21,033,479	22,108,386	22,632,286
PRINCE GEORGE'S	7%	10,145,908	11,300,000	10,423,700
QUEEN ANNE'S	5%	617,293	614,865	626,200
ST. MARY'S	5%	1,072,003	1,150,000	1,110,000
SOMERSET	5%	84,529	61,000	68,000
TALBOT	8%	1,498,913	1,250,000	1,375,000
WASHINGTON	6%	2,144,404	2,100,000	2,100,000
WICOMICO	6%	1,327,660	1,298,125	1,327,578
WORCESTER	4.5%	16,877,349	1,060,000	1,119,000
<b>County Total</b>		<b>129,377,466</b>	<b>\$117,294,026</b>	<b>\$118,127,849</b>

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2019

**TABLE 8.5**  
**TRAILER PARK TAXES AND ESTIMATED YIELDS**  
**FISCAL YEARS 2016 THROUGH 2020**

SUBDIVISION	Actual FY 2016	Actual FY 2017	Actual FY 2018	Estimated FY 2019	Projected FY 2020	% Change FY19-20
ALLEGANY	15% 72,000	15% 72,000	15% 72,000	15% 62,000	15% 62,000	0.0%
ANNE ARUNDEL	3.1% 909,000	7.5% 909,000	0.0% 453,000	0.0% 0	0.0% 0	0.0%
BALTIMORE CITY	- -	- -	- -	- -	- -	- -
BALTIMORE COUNTY <sup>1</sup>	7% 520,548	7% 520,548	7% 589,610	7% n/a 600,000	0	-100.0%
CALVERT	20% 120,000	20% 120,000	20% 120,000	20% 120,000	20% 120,000	0.0%
CAROLINE	\$15 107,000	\$15 107,000	\$15 70,000	\$0 70,000	\$0 70,000	0.0%
CARROLL	\$10 60,000	\$10 60,000	\$10 60,000	\$10 60,000	\$10 60,000	0.0%
CECIL	\$20 425,000	\$20 425,000	\$20 445,000	unit/month 445,000	unit/month 460,000	3.4%
CHARLES	\$15 44,340	\$15 47,000	\$15/mo 44,300	\$15/mo per unit 44,300	\$15/mo per unit 44,300	0.0%
DORCHESTER	15% 75,000	15% 75,000	15% enue / quarterly 252,000	0% 204,691	0% 230,000	12.4%
FREDERICK	- -	- -	- -	- -	- -	- -
GARRETT	15% 36,000	15% 36,000	15% 37,000	15% 37,000	15% 36,000	-2.7%
HARFORD	\$10/mo. 210,500	\$10/mo. 210,500	\$10/mo 205,000	1/Occupied Unit 210,000	\$0.00 212,000	1.0%
HOWARD <sup>2</sup>	10% 628,400	10% 628,400	10% 633,180	10% 633,180	0% 0	-100.0%
KENT	- -	- -	- -	- -	- -	- -
MONTGOMERY	- -	- -	- -	- -	- -	- -
PRINCE GEORGE'S	\$5 41,145	\$5 35,000	\$5 35,000	\$0 42,000	\$0 42,000	0.0%
QUEEN ANNE'S	- -	- -	- -	- -	- -	- -
ST. MARY'S	10% 301,388	10% 290,000	10% 300,000	10% 310,000	10% 305,000	-1.6%
SOMERSET	- -	- -	- -	- -	- -	- -
TALBOT	\$50/qtr. 57,000	\$50/qtr 57,000	\$50/qtr 60,000	\$50/qtr 55,000	\$50/qtr 55,000	0.0%
WASHINGTON	15% 470,000	15% 470,000	15% 525,000	15% 550,000	15% 550,000	0.0%
WICOMICO	15% 342,986	15% 342,986	15% 340,000	15% 360,000	15% 360,000	0.0%
WORCESTER	15% 100,000	15% 100,000	15% 100,000	15% 100,000	15% 100,000	0.0%
<b>TOTAL YIELD</b>	<b>4,520,307</b>	<b>4,505,434</b>	<b>4,505,434</b>	<b>3,903,171</b>	<b>2,706,300</b>	<b>-30.7%</b>

<sup>1</sup> Trailer park tax \$25 per month maximum

<sup>2</sup> 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/Department of Legislative Services, Budget and Tax Rate Survey, August 2019**

**TABLE 8.6**  
**LOCAL SALES AND SERVICE TAXES**  
**(INCLUDING TELEPHONE, ENERGY AND PARKING TAXES)**  
**FISCAL YEARS 2019 - 2020**

**Part I - Telephone Taxes**

COUNTY	Unit Taxed	FY 2020 Tax Rate	FY 19 Yield	FY 20 Yield
Anne Arundel	Residential	8% sales tax	5,800,000	5,400,000
Baltimore City	Centrex	\$0.04-\$4.00 per line	0	34,586,000
	Centrex	\$.40 per line	(inc. above)	(inc. above)
Baltimore County	Residential and non-residential	8% sales tax	8,700,000	31,238,310
Montgomery	Monthly tax per land line / wireless	\$2.00 / \$3.50 per line	53,253,000	56,316,832
Prince George's	Residential, non-residential, wireless	9% sales tax	27,834,700	23,559,300

Total Yield

95,587,700

151,100,442

**Part II - Energy Taxes**

COUNTY	Unit Taxed	FY 2020 Tax Rate	FY 19 Yield	FY 20 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	820,000	820,000
	Electricity (non-residential only)	\$0.0025/\$0.0020	5,017,000	5,100,000
	<i>Anne Arundel County Subtotal</i>		5,887,000	5,970,000
Baltimore City	Steam - commercial	0.000772 per pound	1,126,100	1,145,000
	Steam - non-profit	0.001590 per pound	included above	included above
	Liquefied petroleum - residential	0.048830 per gallon	90,000	122,000
	Liquefied petroleum - non-profit	0.134053 per gallon	included above	included above
	Natural gas - commercial	0.110524 per therm	8,590,983	9,308,310
	Natural gas - residential	0.032484 per therm	4,470,517	4,584,690
	Natural gas - non-profit	0.087799 per therm	included above	included above
	Fuel oil - commercial	0.126317 per gallon	72,967	110,460
	Fuel oil - residential	0.045590 per gallon	127,033	152,540
	Fuel oil - non-profit	0.109021 per gallon	included above	included above
	Electricity - commercial	0.008547 per kWh	22,368,415	22,742,700
	Electricity - residential	0.002737 per kWh	5,114,385	4,992,300
	Electricity - non-profit	0.005993 per kWh	<u>included above</u>	<u>included above</u>
	<i>Baltimore City Subtotal</i>		41,960,400	43,158,000
Baltimore County <sup>1</sup>	Electricity (non-residential only)	0.00530/kwh	13,808,400	13,745,276
Garrett	Natural Gas	5.5% whsl mkt value	750	675
	Coal	.3/ton	<u>70,000</u>	<u>56,560</u>
	<i>Garrett County Subtotal</i>		70,750	57,235

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**TABLE 8.6 (continued)**

COUNTY	Unit Taxed	FY 2020 Tax Rate	FY 19 Yield	FY 20 Yield
Montgomery	Liquefied Petroleum (residential)	.02056-.03679 per pound	0	
	Liquefied Petroleum (non-residential)	included above	included above	included above
	Natural Gas (residential)	.09515 per therm	26,200,000	26,869,290
	Natural Gas (non-residential)	.17026 per therm	1,016,000	988,795
	Electricity (residential)	.01106 per kwh	97,300,000	100,103,726
	Electricity (non-residential)	.01978 per kwh	20,200,000	20,292,889
	Fuel Oil (residential)	\$0.13637-\$0.15090	1,035,000	983,620
	Fuel Oil (non-residential)	\$0.24399-\$0.26999	331,000	313,685
	<i>Montgomery County Subtotal</i>		146,082,000	149,552,005
Prince George's	Natural Gas (residential and non)	\$0.0894949/therm	12,453,200	14,060,800
	Fuel Oil (residential and non)	\$.2000849/gal	1,421,100	1,121,500
	Electricity (residential and non)	\$.009908/kwh	57,732,300	63,048,100
	Liquified Petroleum	\$.212657/gal	749,700	489,000
	<i>Prince George's County Subtotal</i>		72,356,300	78,719,400
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	1,000,000

Total Yield	281,264,850	292,301,916
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**Part III - Parking Lot/Boat Slip Taxes**

COUNTY	Unit Taxed	FY 2020 Tax Rate	FY 19 Yield	FY 20 Yield
Anne Arundel	Parking Lots	\$0.60 vehicle/day	5,989,000	6,192,000
Baltimore City	Parking Lots	20% gross receipts	1,234,975	1,234,975
Somerset	Boat Slips	\$125/qtr	60,000	65,000
Talbot	Boat Slips	\$450-550 per year	64,000	68,600
Wicomico	Boat Slips	Prices vary w/size-location	0	

Total Yield	7,347,975	7,560,575
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**Part IV - Miscellaneous Sales and Service Taxes**

COUNTY	Unit Taxed	FY 2020 Tax Rate	FY 19 Yield	FY 20 Yield
Baltimore City <sup>2</sup>	Beverages - per container	\$0.05	4,998,000	4,998,000
Montgomery	Bag Tax - per bag	\$0.01	47,900,000	49,366,807
Worcester	Food Tax	.5% collected, 5% County Administration Revenue	75,000	78,000

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

<sup>2</sup> 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 2019**