

**MARYLAND**  
**Tax Expenditures Report**  
**Fiscal Year 2020**

Presented to the Governor and General Assembly  
by the Department of Budget and Management  
February 2019

**Lawrence J. Hogan, Jr., Governor**  
**Boyd K. Rutherford, Lieutenant Governor**  
**David R. Brinkley, Secretary**



**MARYLAND**  
DEPARTMENT OF  
BUDGET & MANAGEMENT

*LARRY HOGAN*  
Governor

*BOYD K. RUTHERFORD*  
Lieutenant Governor

*DAVID R. BRINKLEY*  
Secretary

*MARC L. NICOLE*  
Deputy Secretary

February 1, 2019

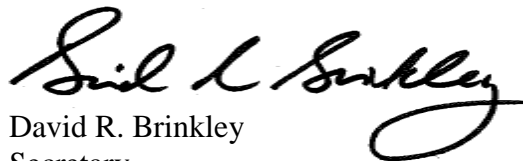
The Honorable Lawrence J. Hogan, Jr., Governor  
The Honorable Thomas V. Mike Miller, Jr., President of the Senate  
The Honorable Michael E. Busch, Speaker of the House of Delegates  
The Honorable Members of the General Assembly

Ladies and Gentlemen:

The Department of Budget and Management is required by law to prepare on a biennial basis a statement of the estimated amount by which exemptions from taxation reduce State revenues and revenues collected by local governments. These foregone revenues are often called “tax expenditures” since the same benefits could be distributed using budgeted expenditures instead of a tax provision. This report, which covers fiscal years 2017-2020, is intended to assist the Governor and General Assembly in their respective reviews of the advantages and drawbacks of the tax expenditures.

I wish to acknowledge the individuals in the various tax-collecting agencies that contributed data and estimates for this report. Without their hard work and careful analysis, this report would not be possible.

Sincerely,



David R. Brinkley  
Secretary

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**Statistical Summary**  
**Tax Expenditures by Function**  
(\$ millions)

	FY 2017	FY 2018	FY 2019	FY 2020
<b>I. Structural Tax Expenditures</b>				
1. Income Tax Personal Exemption	650.1	660.5	671.1	681.8
2. Income Tax Standard Deduction	142.2	219.6	448.8	455.1
<b>Total for Structural Tax Expenditures</b>	<b>792.3</b>	<b>880.1</b>	<b>1,119.9</b>	<b>1,136.9</b>
<b>II. Categorical Tax Expenditures</b>				
1. Agriculture and Fisheries	227.9	235.6	243.4	251.5
2. Business	394.2	440.5	461.3	477.8
3. Charity	436.4	430.4	389.7	401.3
4. Education	95.6	105.8	112.3	113.9
5. Elderly	534.0	561.8	590.8	621.6
6. Employment-related	184.7	178.9	157.4	162.0
7. Environment	6.4	7.5	8.3	8.3
8. Families	1,244.7	1,279.5	1,309.4	1,345.5
9. Law Enforcement, Fire, Rescue and Emergency Personnel	4.9	8.6	10.4	10.5
10. Handicapped and Disabled	0.3	0.3	0.3	0.3
11. Housing	690.8	678.5	649.0	642.0
12. Interstate Commerce	18.2	18.7	19.0	19.0
13. Medical and Health	619.3	648.8	670.3	687.9
14. Poverty	285.5	289.8	302.5	305.7
15. Religious	41.3	43.1	43.9	44.7
16. Veterans and Military	29.2	30.3	34.9	34.9
17. Volunteer and Nonprofit	5.8	6.1	5.9	5.9
18. Miscellaneous	627.1	609.4	606.4	630.7
<b>Total for Categorical Tax Expenditures</b>	<b>5,446.1</b>	<b>5,573.6</b>	<b>5,615.1</b>	<b>5,763.5</b>
<b>III. Incidental Tax Expenditures</b>				
1. Administrative Exemptions	71.4	72.0	72.6	73.2
2. Double Taxation	1,884.2	1,933.3	2,002.3	2,073.3
3. Reciprocal Exemptions	14.6	17.9	17.9	17.9
4. Fuel Used for Non-transportation Purposes	2.0	2.3	2.2	2.2
5. Governments	547.9	570.0	588.1	607.0
<b>Total for Incidental Tax Expenditures</b>	<b>2,520.1</b>	<b>2,595.5</b>	<b>2,683.1</b>	<b>2,773.6</b>
<b>Total - All Tax Expenditures</b>	<b>8,758.5</b>	<b>9,049.2</b>	<b>9,418.2</b>	<b>9,674.2</b>

Note: Totals may not add due to rounding.

**Statistical Summary**  
**Categorical Tax Expenditures by Tax**  
(\$ millions)

	FY 2017	FY 2018	FY 2019	FY 2020
<b>I. Individual Income Tax</b>				
1. Itemized Deductions**	1,267.0	1,242.2	1,127.4	1,126.2
2. Subtractions**	612.2	643.9	680.9	712.2
3. Credits	324.5	333.9	354.2	357.4
4. Elderly and Blind Exemptions**	30.4	30.6	30.6	30.6
<b>Total - Individual Income Tax</b>	<b>2,234.1</b>	<b>2,250.5</b>	<b>2,193.1</b>	<b>2,226.4</b>
<b>II. Other Taxes</b>				
1. Sales and Use Tax	2,232.9	2,301.6	2,365.0	2,426.1
2. Corporate Income Tax**	475.0	497.8	525.9	563.3
3. Motor Vehicle Titling Tax**	159.5	155.1	157.1	159.1
4. State Property Tax	130.3	151.7	153.9	154.3
5. Insurance Premium Tax	131.5	132.9	134.7	136.7
5. Inheritance Taxes	58.0	59.7	60.8	72.8
6. Property Transfer Tax	14.1	14.4	14.7	15.0
7. Public Service Co. Franchise Tax	5.5	4.6	4.6	4.6
8. Motor Vehicle Fuel Tax**	3.7	3.9	3.8	3.8
10. Vessel Excise Tax	1.3	1.3	1.3	1.3
11. Motor Vehicle Registration Fees**	0.2	0.2	0.2	0.2
12. Alcoholic Beverage Tax		Negligible		
13. Tobacco Tax		Negligible		
<b>Total - Other Taxes</b>	<b>3,212.0</b>	<b>3,323.0</b>	<b>3,422.0</b>	<b>3,537.2</b>
<b>Total - Categorical Tax Expenditures*</b>	<b>5,446.1</b>	<b>5,573.6</b>	<b>5,615.1</b>	<b>5,763.5</b>

\* Excludes structural and incidental tax expenditures.

\*\* Local governments bear a portion of this foregone revenue.

Note: Totals may not add due to rounding.

## **Maryland's Tax Expenditure Reporting Law**

Section 7-117 of the State Finance and Procurement Article requires the Department of Budget and Management (DBM) to prepare in every other year a statement of the estimated amount by which exemptions from taxation reduce revenues. This requirement is the basis of Maryland's tax expenditure report.

### **Classes of Tax Expenditures**

For purposes of analysis, the report divides tax expenditures into three classes.

#### **"Structural" Tax Expenditures**

There are some items that are so inextricably a part of a tax structure that it is not reasonable to consider repealing them without other major adjustments in the tax law. The regular personal exemptions and the standard deduction of the personal income tax are in this class. Structural tax expenditures are also distinct from categorical tax expenditures (see next section) in that they are generally available to all rather than to selected groups of taxpayers.

#### **"Categorical" Tax Expenditures**

Most tax expenditures are classified as "categorical" expenditures. These are fairly narrow provisions that have an easily defined range of beneficiaries and a more or less discernable policy goal. In this report, these tax expenditures will be reported in two groupings. First, they will be grouped according to their primary beneficiary or purpose. Second, they will be reported again in order by tax.

#### **"Incidental" Tax Expenditures**

Some tax provisions are in the code to solve administrative problems or to avoid double-taxation. If the expenditure exists to avoid excessive administrative burdens, it is likely that repealing the provision would add more to the cost of collecting the tax than it would generate in revenue.

### **Local Effects**

This report explicitly demonstrates the loss of State revenues. Special note should be made to the effect of state tax changes on local expenditures. The most important instance of this is the "piggyback income tax," an income tax that provides income tax revenue to local governments in Maryland but that is tied to the state income tax base and collected with the state income tax.

This tax is a major source of local government revenue in Maryland. In general, any tax expenditure from the individual income tax reduces total local revenue, on average, by roughly 60 percent of the amount it reduces state revenue. Tax expenditures due to income tax credits, other than the non-refundable earned income tax credit, only affect state revenues.

## Technical Notes

Estimating tax expenditures is an inherently imprecise business. The estimator has to count dollars of revenue that are not collected. In some cases, such as tax expenditures delivered through refunds or credits, one can measure the foregone revenue with some precision. In other cases, the tax expenditure involves an activity that is exempt from both taxation and reporting requirements, and one must use outside sources of data to estimate the volume. For many provisions, there is simply no basis for a reliable estimate.

This section focuses on a number of the most important issues in tax expenditure estimating and discusses how they are handled in the report.

### Measurement

The estimates in this report measure the difference between existing tax collections and what collections would be without the tax expenditures. Thus, the cost to the state from each tax expenditure is estimated as the revenue that the state would collect if the activity that is the subject of a special tax provision were taxed at the general rate.

### Difficulty from Attempting to Sum the Various Estimates

For a variety of reasons, the revenue effect of repealing two or more tax expenditures simultaneously may be more or less than the sum of the individual tax expenditure estimates.

There may be overlap between two tax expenditures. The income tax credit for earned income of individuals below the poverty level benefits many of those eligible for the earned income credit. If either one were repealed, the other provision would "catch" much of the income affected. If both were repealed, the revenue gain would be much larger than the sum of the two individual estimates.

In some cases, changing one tax expenditure will affect other tax revenues. For example, real estate taxes paid are an itemized deduction under the income tax. Eliminating a tax expenditure in the property tax that would increase these deductions would also reduce income tax revenues. The estimates in this report do not include the effects from these interactions.

### Data Sources

Administering agencies are the principal source for estimates of tax expenditures from the tobacco and alcoholic beverage taxes, the property tax, motor-vehicle taxes and fees, the excise tax on vessels and the insurance premium tax. The Bureau of Revenue Estimates assists with the sales tax, the individual and corporation income taxes and the property transfer tax, and the Department of Budget and Management prepares the balance of estimates from other data sources.

## Notes on Particular Taxes

### Individual Income Tax

The starting point for calculating the Maryland individual income tax is federal adjusted gross income (FAGI). Some provisions of the federal tax code make FAGI less than total “economic income” – the full value of all income received by the taxpayer. Examples include the exclusion from FAGI of public assistance benefits and employee fringe benefits.

The revenue foregone by the federal government as a result of these exclusions is counted as tax expenditures for *federal* purposes. The state component of such foregone revenue could be considered a state tax expenditure. However, this report does not include estimates of such tax expenditures.

There is a conceptual difficulty in separating the effect of the standard deduction from itemized deductions since for many taxpayers the standard deduction represents an alternative to itemized deductions. In this report, the standard deduction is considered a “structural” tax expenditure, while individual itemized deductions are considered “categorical” tax expenditures.

### Sales Tax

Maryland’s sales tax base includes most tangible goods, as well as a few enumerated services. Some goods are specifically exempt from the tax as are certain purchasers of these items, for example, governments, charitable organizations, etc. The list of tax expenditures enumerates these exemptions.

### Corporate Income Tax

The only tax expenditures from the corporate income tax reported here result from subtractions from income allowed in state law and the several state income tax credits.

### Property Tax

Estimates of property tax expenditures include only the impact of exclusions on the state property tax. In general, exclusions from the state tax base are also exclusions from the local tax base, so the state tax expenditures are accompanied by local tax expenditures. The amount of the local tax expenditures depends on the tax rate set by each local government.

Property tax credits are not included in this report since funds required to pay those credits are appropriated through the regular budget process.

### Admissions and Amusement Tax

These tax expenditures affect only local revenues, and are adopted by local governments. For these reasons, admissions and amusement tax expenditures are not catalogued in this report.



**Detail of Tax Expenditures by Function**  
**(\$ millions)**

	FY 2017	FY 2018	FY 2019	FY 2020
<b>I. Structural Tax Expenditures</b>				
Income tax personal exemptions Legal reference: Art. TG Sec. 10-211 Note: Local effect is \$398.3 million in FY 2018.	650.1	660.5	671.1	681.8
Individual income tax standard deduction Legal reference: Art. TG Sec. 10-217 Note: Local effect is \$132.4 million in FY 2018.	142.2	219.6	448.8	455.1
<b>Structural Tax Expenditures Total:</b>	<b>792.3</b>	<b>880.1</b>	<b>1,119.9</b>	<b>1,136.9</b>
<b>II. Categorical Tax Expenditures</b>				
<b>1. Agriculture and Fisheries</b>				
Corporate income tax subtraction for conservation tillage equipment Legal reference: Art. TG Sec. 10-308		No reliable estimate		
Corporate income tax subtraction for manure spreading equipment Legal reference: Art. TG Sec. 10-308		No reliable estimate		
Corporate income tax subtraction for reforestation and timber stand improvement Legal reference: Art. TG Sec. 10-308		Negligible		
Exemption from the inheritance tax for payment deferral for qualified agricultural property Legal reference: Art. TG Sec. 7-307		No reliable estimate		
Exemption from the property transfer tax of agricultural land for calculating the tax rate when transferred with land for another purpose Legal reference: Art. TP Sec. 13-303		No reliable estimate		
Exemption from the sales tax of sales for agricultural purposes and of agricultural products Legal reference: Art. TG Sec. 11-201	222.2	229.7	237.5	245.5
Exemption from the sales tax of sales of crabs and seafood for consumption off-premises Legal reference: Art. TG Sec. 11-206	2.7	2.8	2.9	2.9
Exemption from the sales tax of sales of multifuel pellet stoves designed to burn agricultural field corn Legal reference: Art. TG Sec. 11-226		Negligible		

	FY 2017	FY 2018	FY 2019	FY 2020
Exemption from the sales tax of sales of seafood harvesting equipment Legal reference: Art. TG Sec. 11-218	2.7	2.8	2.8	2.9
Exemption of farm equipment from vehicle title requirements Legal reference: Art. TR Sec. 13-102		No reliable estimate		
Personal income tax credit up to \$500 for the purchase of aquaculture oyster floats Legal reference: Art. TG Sec. 10-724	0.2	0.2	0.2	0.2
Personal income tax subtraction for conservation tillage equipment Legal reference: Art. TG Sec. 10-208		No reliable estimate		
Personal income tax subtraction for cost of manure spreading equipment Legal reference: Art. TG Sec. 10-208		No reliable estimate		
Personal income tax subtraction for donated farm products Legal reference: Art. TG Sec. 10-208		No reliable estimate		
Personal income tax subtraction for reforestation and timber stand improvement Legal reference: Art. TG Sec. 10-208		Negligible		
Refund of aviation fuel tax used for agricultural purposes Legal reference: Art. TG Sec. 13-901		No reliable estimate		
Refund of fuel tax for fuel used for agricultural purposes Legal reference: Art. TG Sec. 13-901 Note: 9.6% is shared by local governments as Highway User Revenue in FY 2017 to FY 2019 and 13.5% in FY 2020.		Negligible		
<b>Agriculture and Fisheries Total:</b>	<b>227.9</b>	<b>235.6</b>	<b>243.4</b>	<b>251.5</b>

	FY 2017	FY 2018	FY 2019	FY 2020
<b>2. Business</b>				
Corporate income tax credit for aerospace, electronics, or defense contract projects Legal reference: Art. TG Sec. 10-737	7.5	7.5	7.5	7.5
Corporate income tax credit for bio-heating oil for use in space or water heating Legal reference: Art. TG Sec 10-727 Note: Sunset June 30, 2018.	Negligible		Sunset	
Corporate income tax credit for biotechnology investment Legal reference: Art. TG Sec. 10-725 Note: Credit split between corporate and individual income tax. Cost depends on appropriation: \$12 million for FY 2015 to FY 2017. Proposed FY 2018 appropriation of \$12 million.	1.8	1.8	1.8	1.8
Corporate income tax credit for cellulosic ethanol technology R&D Legal reference: Art. TG Sec. 10-726			Negligible	
Corporate income tax credit for cybersecurity investment Legal reference: Art. TG Sec. 10-733 Note: Credits split between corporate and individual income tax. Credits capped by appropriation.	Negligible		2.0	2.0
Corporate income tax credit for cybersecurity purchases Legal reference: Art. TG Sec. 10-733 Note: Credits split between corporate and individual income tax. Credit capped at \$2 million. Estimate from SB 228 of 2018 Legislative Session.	Not in existence		2.0	2.0
Corporate income tax credit for employer costs of security clearance Legal reference: Art. TG Sec. 10-732  Note: Statutorily capped at \$2.0 million for all eligible companies. Credit split between personal and corporate income tax.	1.5	1.5	1.5	1.5
Corporate income tax credit for first-year leases of small businesses performing security-based contracting Legal reference: Art. TG Sec. 10-732			Negligible	
Corporate income tax credit for job creation in Regional Institution Strategic Enterprise (RISE) Zones Legal reference: Art. TG Sec. 10-702	0.1	0.1	0.1	0.1
Corporate income tax credit for purchases of Maryland-mined coal Legal reference: Art. TG Sec. 10-704			Negligible	

	FY 2017	FY 2018	FY 2019	FY 2020
Corporate income tax credit for qualified expenditures at wineries and vineyards Legal reference: Art. TG Sec. 10-735	Negligible			
Corporate income tax credit for qualified film production entities Legal reference: Art. TG Sec. 10-730 Note: Credit entirely claimed against corporate income tax. CH 595 of 2018 Legislative Session changed program to straight revenue loss with mandated caps of \$8 million and \$11 million in FY 2019 and FY 2020. Prior years capped by appropriation.	11.5	5.0	8.0	11.0
Corporate income tax credit for qualified R&D expenses Legal reference: Art. TG Sec 10-721	3.1	3.1	3.2	3.2
Corporate income tax credit for small businesses providing paid leave (Small Business Relief Tax Credit) Legal reference: Art. TG Sec. 10-748 Note: Split between corporate and income tax. Estimate based on fiscal note for SB 134 of 2018 Legislative Session.	Not in existence		1.7	1.7
Corporate income tax gain/loss adjustment for utility company stranded costs Legal reference: Art. TG Sec. 10-309	Negligible			
Corporate income tax subtraction for dividends for domestic corporations claiming foreign tax credits Legal reference: Art. TG Sec. 10-307	57.5	55.0	56.6	60.4
Corporate income tax subtraction for dividends from related foreign corporations Legal reference: Art. TG Sec. 10-307	80.5	129.0	134.6	143.6
Corporate income tax subtraction for dividends of domestic international sales corporation and foreign subsidiary Legal reference: Art. TG Sec. 10-307	No reliable estimate			
Corporate income tax subtraction for exempt-interest dividends paid by regulated investment companies Legal reference: Art. TG Sec. 10-308	No reliable estimate			
Corporate income tax subtraction for wage expenses disallowed under federal targeted jobs credit Legal reference: Art. TG Sec. 10-308	No reliable estimate			
Enterprise zone tax credit on corporate income tax Legal reference: Art. TG Sec. 10-702	0.5	0.5	0.5	0.5
Enterprise Zone tax credit on personal income taxes Legal reference: Art. TG Sec. 10-702	0.3	0.3	0.4	0.4

	FY 2017	FY 2018	FY 2019	FY 2020
Exclusion of the value of trade-ins from the boat tax Legal Reference: Art. NR Sec. 8-716	1.2	1.2	1.2	1.2
Exemption from the property tax of landing areas at privately owned, public use airports Legal reference: Art. TP Sec. 7-303 Note: Tax expenditure is under \$5,000 annually.		Negligible		
Exemption from the property transfer tax for conversion of foreign entities to LLCs Legal reference: Art. TP Sec. 13-207		No reliable estimate		
Exemption from the public service company franchise tax of internet services Legal reference: Art. TG Sec. 8-401		No reliable estimate		
Exemption from the sales tax for sales and printing of free newspapers Legal reference: Art. TG Sec. 11-215	4.2	4.2	4.2	4.2
Exemption from the sales tax for sales of out-of-state direct mail advertising materials Legal reference: Art. TG Sec. 11-215	5.0	5.1	5.1	5.1
Exemption from the sales tax for the "core value" of used truck parts exchanged for remanufactured parts Legal reference: Art. TG Sec. 11-101	0.1	0.1	0.2	0.2
Exemption from the sales tax of certain sales for R&D purposes Legal reference: Art. TG Sec. 11-217	23.7	24.6	25.3	26.0
Exemption from the sales tax of certain transfers of business property Legal reference: Art. TG Sec. 11-209		Negligible		
Exemption from the sales tax of optional computer software maintenance contracts Legal reference: Art. TG Sec. 11-219	8.6	9.1	9.3	9.6
Exemption from the sales tax of sales of certain bakery equipment Legal reference: Art. TG Sec. 11-210 Note: Estimated at under \$25,000 annually.		Negligible		
Exemption from the sales tax of sales of certain computer programs Legal reference: Art. TG Sec. 11-225	2.6	2.6	2.7	2.7

	FY 2017	FY 2018	FY 2019	FY 2020
Exemption from the sales tax of sales of construction material or warehousing equipment for use in Baltimore County on property previously owned by Bethlehem Steel Legal reference: Art. TG Sec. 11-232		No reliable estimate		
Exemption from the sales tax of sales of diesel fuel used in coal mine reclamation Legal reference: Art. TG Sec. 11-212 Note: Less than \$20,000 annually.		Negligible		
Exemption from the sales tax of sales of fuel or repair parts for commercial vessels Legal reference: Art. TG Sec. 11-218		Negligible		
Exemption from the sales tax of sales of machinery and utilities used to produce bituminous concrete Legal reference: Art. TG Sec. 11-210	0.3	0.3	0.3	0.3
Exemption from the sales tax of sales of photographic and artistic materials used in publication Legal reference: Art. TG Sec. 11-215	13.3	13.9	14.2	14.6
Exemption from the sales tax of sales of power to operate equipment for producing snow for commercial purposes Legal reference: Art. TG Sec. 11-229		Negligible		
Exemption from the sales tax of sales of precious metal coins or bullion over \$1,000 Legal reference: Art. TG Sec 11-214	3.1	3.1	3.1	3.2
Exemption from the sales tax of sales of property or services used in film production activity Legal reference: Art. TG Sec. 11-227	0.7	0.7	0.7	0.7
Exemption from the sales tax of sales of space at corporate training centers Legal reference: Art. TG Sec. 11-231	0.4	0.4	0.4	0.4
Exemption from the sales tax of sales of tangible personal property used predominantly in a production activity Legal reference: Art. TG Sec. 11-210	109.9	113.2	114.7	114.7
Exemption from the sales tax of sales of wood products for mining purposes Legal reference: Art. TG Sec. 11-212		Negligible		
Exemption from the sales tax of sales to cemetery companies Legal reference: Art. TG Sec. 11-204		Negligible		
Exemption from the sales tax of sales to credit unions Legal reference: Art. TG Sec. 11-204	0.4	0.4	0.4	0.4

	FY 2017	FY 2018	FY 2019	FY 2020
Exemption from the sales tax of the use of nonresidential personal property Legal reference: Art. TG Sec 11-214	Negligible			
Exemption from the titling tax for registered passenger buses Legal reference: Art. TR Sec. 13-810	19.4	13.8	13.8	13.8
Exemption from the titling tax for registered truck tractors Legal reference: Art. TR Sec. 13-810	Included in passenger buses			
Exemption from the transfer tax for corporate or partnership conveyances Legal reference: Art. TP Sec. 13-207	No reliable estimate			
Exemption from the transfer tax for mergers, consolidations or transfers from partnership to a LLC Legal reference: Art. TP Sec. 13-207	No reliable estimate			
Exemption from the transfer tax for transfers between parent business entity and subsidiary or among wholly owned subsidiaries Legal Reference: Art. TP Sec. 12-108	No reliable estimate			
Exemption from the transfer tax for transfers of corporate property between related corporations Legal reference: Art. TP Sec. 13-207	No reliable estimate			
Exemption from the transfer tax for transfers upon conversion of joint venture or sole proprietorship to a LLC Legal reference: Art. TP Sec. 13-207	No reliable estimate			
Individual income tax credit for aerospace, electronics, or defense contract projects Legal reference: Art. TG Sec. 10-737	No reliable estimate			
Individual income tax credit for biotechnology investment Legal reference: Art. TG Sec. 10-725 Note: Credit split between corporate and individual income tax. Cost depends on appropriation: \$12 million for FY 2017 to FY 2019. Proposed FY 2020 appropriation of \$12 million.	10.2	10.2	10.2	10.2
Individual income tax credit for first-year leases of small businesses performing security-based contracting Legal reference: Art. TG Sec. 10-732	Negligible			
Individual income tax credit for qualified winery and vineyard expenses Legal reference: Art. TG Sec. 10-735	Included in corporate income tax			

	FY 2017	FY 2018	FY 2019	FY 2020
One Maryland Economic Development tax credit against the insurance premium tax for certain economic development projects Legal reference: Art. Ins. Sec. 6-119	Included in corporate and individual income tax			
Personal income tax credit for bio-heating oil for use in space or water heating Legal reference: Art. TG Sec. 10-727 Note: Sunset June 30, 2018.	Negligible		Sunset	
Personal income tax credit for cellulosic ethanol technology R&D Legal reference: Art. TG Sec. 10-726 Note: No credits claimed.	Negligible			
Personal income tax credit for cogenerators' purchase of MD-mined coal Legal reference: Art. TG Sec. 10-704 Note: Corporations take all credits against franchise tax.	Negligible			
Personal income tax credit for cybersecurity investment Legal reference: Art. TG Sec. 10-733 Note: Credits capped by appropriation.	Included in corporate income tax			
Personal income tax credit for cybersecurity purchases Legal reference: Art. TG Sec. 10-733 Note: Credits split between corporate and individual income tax. Credit capped at \$2 million.	Not in existence		Included in CIT	
Personal income tax credit for employer costs of security clearance Legal reference: Art. TG Sec. 10-732 Note: Statutorily capped at \$2.0 million for all eligible companies. Credit split between personal and corporate income tax.	0.5	0.5	0.5	0.5
Personal income tax credit for job creation in Regional Institution Strategic Enterprise (RISE) Zones Legal reference: Art. TG Sec. 10-702	Included in corporate income tax			
Personal income tax credit for qualified film production entities Legal reference: Art. TG Sec. 10-730 Note: Credit entirely claimed against corporate income tax. CH 595 of 2018 Legislative Session changed program to straight revenue loss with mandated caps of \$8 million and \$11 million in FY 2019 and FY 2020. Prior years capped by appropriation.	Negligible			



	FY 2017	FY 2018	FY 2019	FY 2020
Personal income tax credit for qualified R&D expenses Legal reference: Art. TG Sec. 10-721 Note: Sunsets July 1, 2021.	0.3	0.3	0.3	0.3
Personal income tax subtraction for provision of targeted jobs Legal reference: Art. TG Sec. 10-208	No reliable estimate			
Personal income tax credit for small businesses providing paid leave Legal reference: Art. TG Sec. 10-746 Note: Split between corporate and income tax. Estimate based on fiscal note for SB 134 of 2018 Legislative Session.	Not in existence		3.3	3.3
Property tax credit for the BRAC Zone Tax Credit Legal reference: Art. ED Sec. 5-105 Note: BRAC is a 10 year program beginning in FY 2010 and scheduled to end in FY 2020.	0.8	2.1	2.1	DNE
Property tax credit for the Urban Enterprise Zone Tax Credit Legal reference: Art. TP Sec. 9-103	19.9	26.4	25.0	26.3
Property used for heating/cooling of state owned/occupied property Legal reference: Art. TP Sec. 7-210,11 Note: No revenue loss; properties potentially affected are already tax exempt.	Negligible			
Public service company franchise tax credit for purchase of MD-mined coal Legal reference: Art. TG Sec. 8-406 Note: Capped at \$6 million in FY 2015. Begin phase out in FY 2016 - FY 2021, capped at \$3 million.	3.0	3.0	3.0	3.0
Public service company franchise tax credit for sales to large industrial customers for production activity Legal reference: Art. TG Sec 8-417	2.2	1.3	1.3	1.3
Refund for aviation fuel dispensed to aircraft by an aircraft manufacturing company located in the State Legal reference: Art. TG Sec. 13-901 Note: 9.6% is shared by local governments as Highway User Revenue in FY 2017 to FY 2019 and 13.5% in FY 2020.	0.1	0.1	0.1	0.1
Refund of the sales and use tax for More Jobs for Marylanders Legal reference: Art. TG Sec. 11-411	Not in existence		Negligible	
Tax credit against the State property tax form More Jobs for Marylanders projects. Legal reference: Art. TP Sec. 9-110	Not in existence		Negligible	
<b>Business Total:</b>	<b>394.2</b>	<b>440.5</b>	<b>461.3</b>	<b>477.8</b>

Note: DNE represents expenditures that are no longer in existence.

	FY 2017	FY 2018	FY 2019	FY 2020
<b>3. Charity</b>				
Corporate income tax credit for food donation pilot program Legal reference: Art. TG Sec. 10-745	DNE	Included in individual income tax		
Exemption from the boat tax of vessels purchased by charitable organizations Legal Reference: Art. NR Sec. 8-716		Negligible		
Exemption from registration fees for vehicles owned by the Red Cross Legal reference: Art. TR Sec. 13-903 Note: Included in miscellaneous and other registration fee exemptions, all of which are estimated to be \$0.1 million in FY 2020.		No reliable estimate		
Exemption from the sales tax of sales to charitable organizations Legal reference: Art. TG Sec. 11-204	119.2	122.7	125.8	129.0
Exemption from the titling tax of Red Cross Vehicles Legal reference: Art. TR Sec. 13-810		No reliable estimate		
Personal income tax credit for food donation pilot program Legal reference: Art. TG Sec. 10-745	DNE	Negligible		
Personal income tax credit for vension donation Legal reference: Art. TG Sec. 10-746	Not in existence		Negligible	
Personal income tax deduction for charitable contributions Legal reference: Art. TG Sec. 10-204 Note: Local effect is \$185.5 million in FY 2018.	317.3	307.6	263.8	272.3
Refund of the fuel tax to the Red Cross Legal reference: Art. TG Sec. 13-901		No reliable estimate		
<b>Charity Total:</b>	<b>436.4</b>	<b>430.4</b>	<b>389.7</b>	<b>401.3</b>

	FY 2017	FY 2018	FY 2019	FY 2020
<b>4. Education</b>				
Back to school clothing and footwear sales tax exemption Legal reference: Art. TG Sec. 11-228	5.9	6.1	6.4	6.6
Exemption from the motor fuel tax motor fuel used in a school bus owned or used by a county board of education Legal reference: Art. TG Sec. 9-303		No reliable estimate		
Exemption from the property tax of property for educational uses Legal reference: Art. TP Sec. 7-202	23.7	27.2	27.2	27.2
Exemption from the sales tax of certain fund raising sales to benefit schools/students Legal reference: Art. TG Sec. 11-204	1.5	1.6	1.6	1.6
Exemption from the sales tax of sales of food at schools, colleges and universities Legal reference: Art. TG Sec. 11-206	25.8	26.4	27.1	27.8
Exemption from the sales tax of sales to educational organizations Legal reference: Art. TG Sec. 11-204	14.0	14.6	14.9	15.2
Exemption from the titling tax of buses used for public school transportation Legal reference: Art. TR Sec. 13-810		No reliable estimate		
Exemption from the titling tax of vehicles owned by qualified private schools Legal reference: Art. TR Sec. 13-810		No reliable estimate		
Individual income tax credit for student debt Legal reference: Art. TG Sec. 10-740	DNE	5.0	9.0	9.0
Personal income tax credit for expenses incurred by classroom teachers for advanced education Legal reference: Art. TG Sec. 10-717	7.0	7.0	7.0	7.0
Personal income tax subtraction for amounts contributed to prepaid tuition plans Legal reference: Art. TG Sec. 10-207		No reliable estimate		

	FY 2017	FY 2018	FY 2019	FY 2020
Personal income tax subtraction for contributions to investment accounts Legal reference: Art. TG Sec. 10-208 Note: Applies to the Maryland Prepaid College Trust, Maryland College Investment Plan, the Maryland ABLE Program and to the Maryland Broker-Dealer College Investment Plan. Capped at \$2,500 per contract with the Prepaid Trust and per account holder/beneficiary.	17.6	17.9	18.3	18.6
Personal income tax subtraction for elementary and secondary teacher expenses on classroom school supplies Legal reference: Art. TG Sec. 10-208 Note: Estimate based on fiscal note for HB 671 of 2018 Legislative Session.	Not in existence		0.9	0.9
<b>Education Total:</b>	<b>95.6</b>	<b>105.8</b>	<b>112.3</b>	<b>113.9</b>
<b>5. Elderly</b>				
Additional personal income tax exemptions for the blind and elderly Legal reference: Art. TG Sec. 10-211 Note: Local effect is \$18.4 million in FY 2018.	30.4	30.6	30.6	30.6
Exemption from property tax of continuing care facilities for the aged Legal reference: Art. TP Sec. 7-206			No reliable estimate	
Exemption from the property tax of nonprofit housing for the elderly Legal reference: Art. TP Sec. 7-202	0.5	0.6	0.6	0.7
Exemption from the sales tax of residential sales of electricity to a nonprofit planned retirement community Legal reference: Art. TG Sec. 11-207	0.3	0.3	0.3	0.3
Exemption from the sales tax of sales under \$500 to nonprofit senior citizens' organizations Legal reference: Art. TG Sec. 11-204			No reliable estimate	
Personal income tax pension exclusion Legal reference: Art. TG Sec. 10-209 Note: Local effect is \$128.1 million in FY 2018.	213.9	227.0	240.8	255.5
Personal income tax subtraction for federally-taxed social security and railroad retirement benefits Legal reference: Art. TG Sec. 10-207 Note: Local effect is \$171.3 million in FY 2018.	288.8	303.3	318.5	334.5
<b>Elderly Total:</b>	<b>534.0</b>	<b>561.8</b>	<b>590.8</b>	<b>621.6</b>

	FY 2017	FY 2018	FY 2019	FY 2020
<b>6. Employment-related</b>				
Corporate income tax credit for businesses that create new jobs Legal reference: Art. TG Sec. 10-704	1.0	1.0	1.0	1.1
Corporate income tax credit for One Maryland project/startup costs Legal reference: Art. TG Sec 10-714	7.1	7.2	7.4	7.5
Corporate income tax credit for qualified wages of highering employees (More Jobs for Marylanders) Legal reference: Art. TG Sec. 10-741	Not in existence		3.7	5.8
Corporate income tax credit for wages of new jobs (Job Creation Tax Credit) Legal reference: Art. TG Sec. 10-704 Note: Sunsets January 1, 2020.	0.2	0.2	0.2	0.2
Corporate income tax credit for wages paid to qualified veteran employees (Hire Our Heros Act) Legal reference: Art. TG Sec. 10-743 Note: Estimate from fiscal note for HB 349 of 2017 Legislative Session.	DNE	0.5	0.5	0.5
Insurance premiums tax credit for businesses that create new jobs Legal reference: Art. Ins. Sec. 6-116		No reliable estimate		
Insurance premiums tax credit for job creation. Legal reference: Art. Ins. Sec. 6-114		Negligible		
Personal income tax credit for businesses that create new jobs Legal reference: Art. TG Sec. 10-704		Negligible		
Personal income tax credit for One Maryland project/startup costs Legal reference: Art. TG Sec. 10-714	2.1	2.1	2.2	2.2
Personal income tax credit for wages of new jobs (Job Creation Tax Credit) Legal reference: Art. TG Sec. 10-704 Note: Sunsets January 1, 2020.	0.1	0.1	0.1	0.1
Personal income tax credit for wages paid to qualified veteran employees (Hire Our Heros Act) Legal reference: Art. TG Sec. 10-743 Note: Estimate from fiscal note for HB 349 of 2017 Legislative Session.	DNE	Included in corporate income tax		

	FY 2017	FY 2018	FY 2019	FY 2020
Personal income tax itemized deduction for job expenses Legal reference: Art.TG Sec. 10-204 Note: Local effect is \$85.9 million in FY 2018.	148.9	142.5	117.2	119.5
Personal income tax subtraction for employment-related household and dependent care expenses Legal reference: Art. TG Sec. 10-208	25.0	25.0	24.9	24.9
Personal income tax subtraction for pickup contributions for pension and retirement systems Legal reference: Art. TG Sec. 10-207		No reliable estimate		
Public service company franchise tax credit for job creation Legal reference: Art. TG Sec. 8-411		No reliable estimate		
Subtraction for civil rights violation non-economic damages Legal reference: Art. TG Sec. 10-207 Note: Fiscal estimate from SB 639 (2013)	0.2	0.2	0.3	0.3
<b>Employment Related Total:</b>	<b>184.7</b>	<b>178.9</b>	<b>157.4</b>	<b>162.0</b>
<b>7. Environment</b>				
Corporate credit for electricity produced from certain qualified energy resources Legal reference: Art. TG Sec 10-720	1.2	1.2	1.2	1.2
Corporate income tax credit for "green buildings" construction and rehabilitation costs Legal reference: Art. TG Sec 10-722 Note: Claimed entirely against the personal income tax		Negligible		
Corporate income tax credit for Electronic Vehicle Recharging Equipment Legal reference: Art. TG Sec. 10-729		Negligible		
Corporate income tax credit for employer-provided commuter benefits Legal reference: Art. TG Sec 10-715	0.3	0.3	0.3	0.3
Corporate income tax credit for energy storage systems Legal reference: Art. TG Sec 10-719 Note: Split between corporate and individual tax. Estimate from fiscal note for SB 758 of 2017 Legislative Session.	Not in existence		0.6	0.6
Corporate income tax credit for oyster shell recycling Legal reference: Art. TG Sec. 10-724.1		Included in individual income tax		
Exemption from the property tax of residential wind energy equipment and solar energy property Legal reference: Art. TP Sec. 7-242		No reliable estimate		

	FY 2017	FY 2018	FY 2019	FY 2020
Exemption from the sales tax of geothermal, wind or solar energy equipment Legal reference: Art. TG Sec. 11-230	0.4	0.4	0.4	0.4
Exemption from the sales tax of sales of certain energy-efficient appliances Legal reference: Art. TG Sec. 11-226	No reliable estimate			
Exemption from the sales tax of sales of machinery and equipment used to produce "Energy Star" windows and entry doors Legal reference: Art. TG Sec. 11-210	0.3	0.3	0.3	0.3
Individual income tax credit for oyster shell recycling Legal reference: Art. TG Sec. 10-724.1	Negligible			
Individual income tax credits for electricity produced from qualified energy resources Legal reference: Art. TG Sec. 10-720	0.1	0.1	0.1	0.1
Insurance premiums tax credit for employer-provided commuter benefits Legal reference: Art. Ins. Sec. 6-120 Note: Averaged \$61,000 per year between FY 2003 and FY 2008.	Negligible			
Motor vehicle titling tax credit for electric vehicles Legal reference: Art. TR Sec. 13-815	1.8	3.0	3.0	3.0
Personal income tax credit for "green buildings" construction and rehabilitation costs Legal reference: Art. TG Sec. 10-722	0.7	0.7	0.7	0.7
Personal income tax credit for easements conveyed to the MD Environmental Trust or MD Agricultural Land Preservation Foundation Legal reference: Art. TG Sec. 10-723	0.8	0.8	0.8	0.8
Personal income tax credit for Electronic Vehicle Recharging Equipment Legal reference: Art. TG Sec. 10-729	Negligible			
Personal income tax credit for employer-provided commuter benefits Legal reference: Art. TG Sec. 10-715	0.1	0.1	0.1	0.1

	FY 2017	FY 2018	FY 2019	FY 2020
Personal income tax credit for energy storage systems Legal reference: Art. TG Sec 10-719 Note: Split between corporate and individual tax. Estimate from fiscal note for SB 758 of 2017 Legislative Session.	Not in existence		0.2	0.2
Personal income tax subtraction for certain sewage disposal systems Legal reference: Art. TG Sec. 10-208			Negligible	
Personal income tax subtraction for conservation and management program expenses Legal reference: Art. TG Sec. 10-208			Negligible	
Personal income tax subtraction for grants under the Solar Energy Grant Program Legal reference: Art. TG Sec. 10-207 Note: HB 590 (2007).			Negligible	
Personal income tax subtraction for the sale of perpetual conservation easements Legal reference: Art. TG Sec. 10-208	0.8	0.8	0.8	0.8
<b>Environment Total:</b>	<b>6.4</b>	<b>7.5</b>	<b>8.3</b>	<b>8.3</b>
<b>8. Families</b>				
Exemption from the alcoholic beverage excise tax for family produced wine for personal use or entry into an exhibition Legal reference : Art. TG Sec. 5-104			No reliable estimate	
Exemption from the inheritance tax for family farms qualifying as farmland Legal reference: Art. TG Sec. 7-211			No reliable estimate	
Exemption from the inheritance tax for small estates. Legal reference: Art. TG Sec. 7-203			No reliable estimate	
Exemption from the inheritance tax of \$500 for grave maintenance Legal reference: Art. TG Sec. 7-203			No reliable estimate	
Exemption from the inheritance tax of life insurance benefits Legal reference: Art. TG Sec. 7-203			No reliable estimate	
Exemption from the inheritance tax of property passed to domestic partners Legal reference: Art. TG Sec. 7-203	1.0	1.0	1.0	1.0



	FY 2017	FY 2018	FY 2019	FY 2020
Exemption from the inheritance tax of property passed to lineal beneficiaries or siblings Legal reference: Art. TG Sec. 7-203	56.4	58.1	59.2	71.1
Exemption from the property transfer tax for transfers between domestic partners, former domestic partners or relatives Legal reference: Art. TP Sec. 13-207		No reliable estimate		
Exemption from the property transfer tax for transfers made from estates with no consideration and to and from trusts Legal reference: Art. TP Sec. 12-108 and 13-107		No reliable estimate		
Exemption from the sales tax for food consumed off premises Legal reference: Art. TG Sec. 11-206	683.1	701.2	719.5	737.6
Exemption from the sales tax for parent-teacher organizations and other nonprofits internal to elementary and secondary schools Legal reference: Art. TG Sec. 11-204	0.2	0.2	0.2	0.2
Exemption from the sales tax of fuel rate adjustment charges on sales of electricity, steam, natural or artificial gas, etc. used in the common areas of residential condominiums Legal reference: Art. TG Sec. 11-207	0.6	0.6	0.6	0.6
Exemption from the sales tax of sales of fuel electricity, steam, natural or artificial gas, etc. for residential use Legal reference: Art. TG Sec. 11-207	398.5	405.3	411.4	415.9
Exemption from the transfer tax for transfers between spouses, former spouses or relatives Legal reference: Art. TP Sec. 13-207		No reliable estimate		
Homeowners' property tax credit Legal reference: Art. TP Sec. 9-104; Art. TG Sec. TP Sec. 9-102	54.2	61.7	65.5	66.5
Homestead property tax credit for properties with assessment increases over 10% Legal reference: Art. TP Sec. 9-105 Note: Local governments forego about 16 times the State credits. See SB 520, HB 199 (2010).	0.8	0.9	0.9	0.9
Individual income tax subtraction for unreimbursed expenses of foster parents Legal reference: Art. TG Sec. 10-208		Negligible		
Personal income tax credit for child and dependent care expenses Legal reference: Art. TG Sec. 10-716	8.2	8.1	8.1	8.1

	FY 2017	FY 2018	FY 2019	FY 2020
Personal income tax subtraction for certain gross income of child included in parents income Legal reference: Art. TG Sec. 10-208	No reliable estimate			
Personal income tax subtraction for two-income married couples Legal reference: Art. TG Sec. 10-207	38.6	38.8	38.9	39.1
Renters' property tax relief Legal reference: Art. TP Sec. 9-104; Art. TG Sec. TP Sec. 9-102	3.1	3.6	4.0	4.4
<b>Families Total:</b>	<b>1,244.7</b>	<b>1,279.5</b>	<b>1,309.4</b>	<b>1,345.5</b>
<b>9. Law Enforcement, Fire, Rescue and Emergency Personnel</b>				
Exemption from the property tax of volunteer fire companies Legal reference: Art. TP Sec. 7-209 F.N. for HB114 effective FY07	0.7	0.5	0.5	0.5
Exemption from the sales tax of sales of food to support fire, rescue and ambulance companies Legal reference: Art. TG Sec. 11-206	0.2	0.2	0.2	0.2
Exemption from the sales tax of sales to fire, rescue and ambulance companies Legal reference: Art. TG Sec. 11-204	1.8	1.9	1.9	2.0
Exemption from the titling tax of fire engines and fire department apparatus Legal reference: Art. TR Sec. 13-810	No reliable estimate			
Exemption of fire buff canteen wagons from vehicle registration fees Legal reference: Art. TR Sec. 13-903	No reliable estimate			
Exemption of vehicles owned by volunteer fire and rescue companies from vehicle registration fees Legal reference: Art. TR Sec. 13-903 Note: Included in miscellaneous and other registration fee exemptions, all of which are estimated to be \$0.1 million in FY 2020.	Included in individual income tax			
Personal income tax exemption for law enforcement officers residing in the subdivision of employment Legal reference: Art. TG Sec. 10-207	No reliable estimate			
Personal income tax subtraction for correction officer retirement income Legal reference: Art. TG Sec. 10-209 Note: Estimate based on fiscal note for HB 296 of 2018 Legislative Session.	Not in existence		1.7	1.7

	FY 2017	FY 2018	FY 2019	FY 2020
Personal income tax subtraction for income from fire and ambulance length-of-service awards Legal reference: Art. TG Sec. 10-207	No reliable estimate			
Personal income tax subtraction for law enforcement, fire, rescue, and emergency services retirement income Legal reference: Art. TG Sec. 10-209 Note: Estimate based on fiscal note for CH 153 of 2017 Legislative Session.	Negligible	3.7	3.8	3.9
Personal income tax subtraction for qualifying volunteer emergency service personnel Legal reference: Art. TG Sec. 10-208	1.9	1.9	1.9	1.9
Refund of fuel tax for fuel used in fire and rescue vehicles Legal reference: Art. TG Sec. 13-901	0.3	0.4	0.4	0.4
<b>Law Enforcement, Fire, Rescue and Emergency Personnel Total:</b>	<b>4.9</b>	<b>8.6</b>	<b>10.4</b>	<b>10.5</b>
<b>10. Handicapped and Disabled</b>				
Corporate income tax credit for wages/child care/transportation for employees with disabilities Legal reference: Art. TG Sec. 10-704	Negligible			
Exclusion of \$15,000 of assessed value for blind and surviving spouses Legal reference: Art. TP Sec. 7-207 Note: Revenue loss is less than \$40,000 annually.	Negligible			
Exemption from the titling tax of buses for transporting persons with disabilities Legal reference: Art. TR Sec. 13-810	Included in passenger buses			
Income tax credit for expenses to renovate existing homes for accessibility and universal visitability Legal reference: Art. TG Sec. 10-744	Negligible			
Insurance premiums tax credit for hiring persons with disabilities Legal reference: Art. Ins. Sec. 6-115	No reliable estimate			
Personal income tax credit for wages/child care/transportation for employees with disabilities Legal reference: Art. TG Sec. 10-704	Included in corporate income tax			
Personal income tax subtraction for adoption expenses of special-needs children Legal reference: Art. TG Sec. 10-208	No reliable estimate			
Personal income tax subtraction for contributions to an ABLE account Legal reference: Art. TG Sec. 10-207	No reliable estimate			

	FY 2017	FY 2018	FY 2019	FY 2020
Personal income tax subtraction for disability payments to police and firefighters Legal reference: Art. TG Sec. 10-207	No reliable estimate			
Personal income tax subtraction for expenses of providing human or mechanical readers for blind individuals Legal reference: Art. TG Sec. 10-208	No reliable estimate			
Public service company franchise tax credit for hiring persons with disabilities Legal reference: Art. TG Sec. 8-413	No reliable estimate			
Public service company franchise tax credit for telephone lifeline service Legal reference: Art. TG Sec. 8-407	0.3	0.3	0.3	0.3
<b>Handicapped and Disabled Total:</b>	<b>0.3</b>	<b>0.3</b>	<b>0.3</b>	<b>0.3</b>
<b>11. Housing</b>				
Exemption from the sales tax of sales of used mobile homes Legal reference: Art. TG Sec. 11-213	0.3	0.3	0.3	0.3
Exemption from the transfer tax for cooperative housing corporations Legal reference: Art. TP Sec. 13-207	No reliable estimate			
Exemption from transfer tax for surrender of principle residence in bankruptcy Legal reference: Art. TP Sec. 13-413 Note: Estimate from fiscal note for HB 469 of 2017 Legislative Session.	No reliable estimate			
Exemption of Housing Authorities from the property tax Legal reference: Art. TP Sec. 7-215	2.9	3.0	3.0	3.0
Personal income tax credit for property tax paid on owner-occupied residences in specified neighborhoods Legal reference: Art. TG Sec. 10-707	0.2	0.2	0.2	0.2
Personal income tax deduction for home mortgage interest Legal reference: Art. TG Sec. 10-204 Note: Local effect is \$255.8 million in FY 2018.	433.3	424.2	414.0	402.8
Personal income tax deduction for real estate taxes Legal reference: Art. TG Sec. 10-204 Note: Local effect is \$141.9 million in FY 2018.	238.9	235.3	215.7	219.6

	FY 2017	FY 2018	FY 2019	FY 2020
Personal income tax subtraction for discharging mortgage indebtedness (Mortgage Forgiveness Debt Relief) Legal reference: Art. TG Sec. 10-207	Negligible			
Property transfer tax rate halved for first time Maryland homebuyers Legal reference: Art. TP Sec. 13-203	14.1	14.4	14.7	15.0
Sales tax exclusion of 40% of the purchase price for retail sales of new mobile homes Legal reference: Art. TG Sec. 11-104	1.1	1.1	1.1	1.1
<b>Housing Total:</b>	<b>690.8</b>	<b>678.5</b>	<b>649.0</b>	<b>642.0</b>
<b>12. Interstate Commerce</b>				
Excise tax exemption for alcoholic beverages sold or delivered in the course of interstate commerce Legal reference : Art. TG Sec. 5-104	No reliable estimate			
Exemption from the sales tax of sales of film or tape used in television broadcasting Legal reference: Art. TG Sec. 11-208	0.7	0.7	0.7	0.7
Exemption from the sales tax of sales of food on vehicles engaged in interstate commerce Legal reference: Art. TG Sec. 11-206	Negligible			
Exemption from the sales tax of sales of marine equipment or machinery for ocean-going vessels Legal reference: Art. TG Sec. 11-208	0.9	0.9	0.9	0.9
Exemption from the sales tax of sales of vehicles used in interstate commerce Legal reference: Art. TG Sec. 11-208	16.6	17.1	17.4	17.4
<b>Interstate Commerce Total:</b>	<b>18.2</b>	<b>18.7</b>	<b>19.0</b>	<b>19.0</b>
<b>13. Medical and Health</b>				
Corporate income tax credit for employer-paid long-term care insurance premiums Legal reference: Art. TG Sec 10-710 Note: Less than \$6,000 annually claimed to date.	Negligible			
Corporate income tax credit for practitioners in Health Enterprise Zones Legal reference: Art. TG Sec. 10-731 Note: Funds for these credits come from the Health Enterprise Reserve Fund.	3.0	Repealed		

	FY 2017	FY 2018	FY 2019	FY 2020
Corporate income tax subtraction for elevator handrails in health care facilities Legal reference: Art. TG Sec. 10-308	No reliable estimate			
Deduction against estate tax for health insurance costs of spouse Legal reference: Art. TG Sec. 7-309	0.6	0.6	0.6	0.6
Exemption from the excise tax for wine or spirits bought by a hospital for medicinal purposes Legal reference : Art. TG Sec. 5-104	No reliable estimate			
Exemption from the sales tax of sales of medicine, medical supplies and health aids Legal reference: Art. TG Sec. 11-211	482.7	506.5	528.2	550.8
Exemption from the titling tax for hearing and vision screening vehicles Legal reference: Art. TR Sec. 13-810	No reliable estimate			
Exemption of nonprofit health service plans from the insurance premiums tax Legal reference: Art. Ins. Sec. 6-101 Note: nonprofit health service plans pay at least 2% of premiums to support specific state projects (for example, the Senior Prescription Drug Assistance Program) in lieu of premium tax payments.	21.0	21.0	21.0	21.0
Exemption of nonprofit hospitals and health facilities from the property tax Legal reference: Art. TP Sec. 7-202	7.9	7.3	7.2	7.0
Individual income tax credit for employer-paid long-term care insurance premiums Legal reference: Art. TG Sec. 10-710	Negligible			
Individual income tax credit for physicians or nurse practitioners who serve without compensation in an approved preceptorship program Legal reference: Art. TG Sec. 10-738	Negligible	0.1	0.2	0.2
Insurance premiums tax credit for employer-paid long-term care insurance premiums Legal reference: Art. Ins. Sec. 6-117	No reliable estimate			
Personal income tax credit for eligible long-term care premiums Legal reference: Art. TG Sec. 10-718	2.2	2.2	2.1	2.1

	FY 2017	FY 2018	FY 2019	FY 2020
Personal income tax credit for practitioners in Health Enterprise Zones Legal reference: Art. TG Sec. 10-731 Note: Funds for these credits come from the Health Enterprise Reserve Fund.	Negligible			
Personal income tax deduction for medical expenses Legal reference: Art. TG Sec. 10-204 Note: Local effect is \$67 million in FY 2018.	102.0	111.1	111.0	106.1
Personal income tax subtraction for living organ donor expenses Legal reference: Art. TG Sec. 10-208 Note: Estimated to cost less than \$25,000 annually by HB 96 of 2018 Legislative Session Fiscal Note.	Not in existence		Negligible	
Personal income tax subtraction modification for the cost of installing handrails in certain medical facilities Legal reference: Art. TG Sec. 10-208	No reliable estimate			
Public service company franchise tax credit for employer-paid long-term care insurance premiums Legal reference: Art. TG Sec. 8-415	No reliable estimate			
<b>Medical and Health Total:</b>	<b>619.3</b>	<b>648.8</b>	<b>670.3</b>	<b>687.9</b>
<b>14. Poverty</b>				
Non-Refundable Earned Income Tax Credit Legal reference: Art. TG Sec. 10-704	88.8	88.8	88.8	88.8
Personal income tax credit for persons with below poverty level incomes Legal reference: Art. TG Sec. 10-709	35.1	35.3	35.3	35.3
Refundable Earned Income Tax Credit Legal reference: Art. TG Sec. 10-704	161.5	165.7	178.4	181.6
<b>Poverty Total:</b>	<b>285.5</b>	<b>289.8</b>	<b>302.5</b>	<b>305.7</b>

	FY 2017	FY 2018	FY 2019	FY 2020
<b>15. Religious</b>				
Exemption from registration fees for school vehicles owned by religious organizations Legal reference: Art. TR Sec. 13-903 Note: Included in miscellaneous and other registration fee exemptions, all of which are estimated to be \$0.1 million in FY 2020.			No reliable estimate	
Exemption from the excise tax for wine bought by a religious organization for sacramental purposes Legal reference : Art. TG Sec. 5-104			No reliable estimate	
Exemption from the sales tax of sales by religious organizations Legal reference: Art. TG Sec. 11-204	5.7	5.8	6.0	6.1
Exemption from the sales tax of sales of food by religious organizations Legal reference: Art. TG Sec. 11-206	8.7	8.9	9.1	9.4
Exemption from the sales tax of sales to religious organizations Legal reference: Art. TG Sec. 11-204	17.0	17.4	17.9	18.3
Exemption from the titling tax for school vehicles owned by religious organizations Legal reference: Art. TR Sec. 13-810			No reliable estimate	
Exemption of religious organizations from the property tax Legal reference: Art. TP Sec. 7-204	9.8	10.9	10.9	10.9
<b>Religious Total:</b>	<b>41.3</b>	<b>43.1</b>	<b>43.9</b>	<b>44.7</b>
<b>16. Veterans and Military</b>				
Abatement of income tax for US military and civilian employees killed as a result of combat or terrorism Legal reference: Art. TG Sec. 13-908 Note: Less than \$30,000 annually claimed to date.			Negligible	
Coprorate income tax credit for wages paid to qualified veteran employees (Hire Our Heros Act) Legal reference: Art. TG Sec. 10-743			Included in employment related	
Exemption from registration fee for vehicles owned by veterans' organizations Legal reference: Art. TR Sec. 13-903 Note: Included in miscellaneous and other registration fee exemptions, all of which are estimated to be \$0.1 million in FY 2020.			No reliable estimate	



	FY 2017	FY 2018	FY 2019	FY 2020
Exemption from registration fees for Civil Air Patrol vehicles Legal reference: Art. TR Sec. 13-903	No reliable estimate			
Exemption from registration fees for the American Legion's "40-8 box car" Legal reference: Art. TR Sec. 13-903 Note: Included in miscellaneous and other registration fee exemptions, all of which are estimated to be \$0.1 million in FY 2020.	No reliable estimate			
Exemption from registration fees for vehicles owned by disabled veterans Legal reference: Art. TR Sec. 13-903 Note: Included in miscellaneous and other registration fee exemptions, all of which are estimated to be \$0.1 million in FY 2020.	0.1	0.1	0.1	0.1
Exemption from the sales tax for sales to veterans' organizations Legal reference: Art. TG Sec. 11-204	0.1	0.1	0.1	0.1
Exemption from the sales tax of sales of food to support veterans' organizations Legal reference: Art. TG Sec. 11-206	1.9	2.0	2.0	2.1
Exemption from the titling tax of Civil Air Patrol vehicles Legal reference: Art. TR Sec. 13-810 Note: Included in miscellaneous and other registration fee exemptions, all of which are estimated to be \$0.1 million in FY 2020.	No reliable estimate			
Exemption from the titling tax of vehicles owned by veterans' organizations Legal reference: Art. TR Sec. 13-810	No reliable estimate			
Exemption from the tobacco tax of cigarettes for sale at post exchanges and commissaries Legal Reference: Art. TG Sec. 12-104	No reliable estimate			
Exemption from the tobacco tax of other tobacco products for sale at post exchanges and commissaries Legal Reference: Art. TG Sec. 12-104	No reliable estimate			
Exemption of disabled veterans and surviving spouses from the property tax Legal reference: Art. TP Sec. 7-208	2.1	3.2	2.9	2.8
Personal income tax credit for wages paid to qualified veteran employees (Hire Our Heros Act) Legal reference: Art. TG Sec. 10-743	Included in employment related			

	FY 2017	FY 2018	FY 2019	FY 2020
Personal income tax subtraction for certain military retirement income Legal reference: Art. TG Sec. 10-207	25.0	25.0	29.8	29.9
Personal income tax subtraction for overseas military pay Legal reference: Art. TG Sec. 10-207	No reliable estimate			
<b>Veterans and Military Total:</b>	<b>29.2</b>	<b>30.3</b>	<b>34.9</b>	<b>34.9</b>
<b>17. Volunteer and Nonprofit</b>				
Corporate income tax credit for donation to permanent endowment fund at a community foundation Legal reference: Art. TG 10-736	0.2	0.2	0.2	0.2
Corporate income tax credit for neighborhood and community assistance contributions Legal reference: Art. TG Sec. 10-704	0.1	0.1	0.1	0.1
Exemption from the inheritance tax for property that passes to qualified nonprofit organizations Legal reference: Art. TG Sec. 7-203	No reliable estimate			
Exemption from the sales tax for food delivered for immediate consumption by a nonprofit vendor Legal reference: Art. TG Sec. 11-206	0.4	0.4	0.4	0.4
Exemption of community water systems from the property tax Legal reference: Art. TP Sec. 7-205	No reliable estimate			
Exemption of fraternal beneficiary corporations from the insurance premiums tax Legal reference: Art. Ins. Sec. 6-101	2.0	2.0	2.0	2.0
Exemption of historical societies and war memorials from the property tax Legal reference: Art. TP Sec. 7-214	0.7	0.7	0.7	0.7
Exemption of lodges, trade and civic associations, clubs and other nonprofit organizations from the property tax Legal reference: Art. TP Sec. 7-202 Note: Includes charitable organizations, church societies and clubs.	0.5	0.6	0.5	0.5
Exemption of nonprofit cemetery and mausoleum property from the property tax Legal reference: Art. TP Sec. 7-201	0.2	0.2	0.1	0.1
Exemption of the Chesapeake Bay Foundation from the property tax Legal reference: Art. TP Sec. 7-203 Note: Revenue loss is less than \$30,000 annually.	Negligible			

	FY 2017	FY 2018	FY 2019	FY 2020
Exemption of veterans' organizations from the property tax Legal reference: Art. TP Sec. 7-234	0.4	0.5	0.5	0.5
Exemption of youth camps from the property tax Legal reference: Art. TP Sec. 7-202 Note: Additional legal references: TP 7-212, 233.	0.3	0.2	0.2	0.2
Financial institution franchise tax credit for donations to nonprofit neighborhood revitalization projects Legal Reference: Art. TG Sec. 8-214		No reliable estimate		
Individual income tax credit for donation to permanent endowment fund at a community foundation Legal reference: Art. TG 10-736	0.2	0.2	0.2	0.2
Individual income tax subtraction for unreimbursed mileage of certain volunteers Legal reference: Art. TG Sec. 10-208		No reliable estimate		
Insurance premiums tax credit for donations to nonprofit neighborhood revitalization projects Legal reference: Art. Ins. Sec. 6-105		No reliable estimate		
Public service company franchise tax credit for donations to nonprofit neighborhood revitalization projects Legal reference: Art. TG Sec. 8-412		No reliable estimate		
Refund of fuel tax to state-funded nonprofit transit systems for the elderly, disabled or poor Legal reference: Art. TG Sec. 13-901 Note: 9.6% is shared by local governments as Highway User Revenue in FY 2017 to FY 2019 and 13.5% in FY 2020.	0.9	1.0	1.0	1.0
<b>Volunteer and Nonprofit Total:</b>	<b>5.8</b>	<b>6.1</b>	<b>5.9</b>	<b>5.9</b>
<b>18. Miscellaneous</b>				
Corporate income tax credit for registration of tractor-trailers Legal reference: Art. TG Sec. 10-734	0.1	0.1	0.1	0.1
Corporate income tax credit for rehabilitating historic/heritge structures Legal reference: Art. TG Sec. 10-704	1.9	1.9	1.9	1.9
Corporate income tax subtraction for income from state relocation assistance Legal reference: Art. TG Sec. 10-307		No reliable estimate		

	FY 2017	FY 2018	FY 2019	FY 2020
Corporate income tax subtraction for state tax-exempt interest from mutual funds Legal reference: Art. TG Sec. 10-307	No reliable estimate			
Delaware Holding Company' (DHL) corporate income tax subtraction Legal reference: Art. TG Sec. 10-308	79.7	79.7	82.1	87.5
Estate tax exclusion for conservation easements Legal reference: Art. TG Sec. 7-203	No reliable estimate			
Excluding the value of trade-ins for the motor vehicle excise tax Legal reference: Art. TG Sec. 11-221 Note: Includes exemption from the sales and use tax.	134.0	134.1	136.1	138.1
Exemption from the sales and use tax for trade-in allowance when leasing a vehicle Legal reference: Art. TR Sec. 13-810 Note: Included in estimate for value of trade-ins.	No reliable estimate			
Exemption from the excise tax of alcoholic beverages under a non-beverage permit Legal reference : Art. TG Sec. 5-104	Negligible			
Exemption from the fuel tax for diesel fuel used in vessels Legal reference: Art. TG Sec. 9-303	2.4	2.4	2.4	2.4
Exemption from the inheritance tax of income accrued on probate assets Legal reference: Art. TG Sec. 7-203	No reliable estimate			
Exemption from the inheritance tax of recovered Holocaust assets Legal reference: Art. TG Sec. 7-203	No reliable estimate			
Exemption from the sales tax of sales by hospital thrift shops Legal reference: Art. TG Sec. 11-204	0.1	0.1	0.1	0.1
Exemption from the sales tax of sales by State mental hospital gift shops Legal reference: Art. TG Sec. 11-204 Note: There are no gift shops in these institutions	Negligible			
Exemption from the sales tax of sales from facilities operated under MD Vending Program for the Blind on military bases Legal reference: Art. TG Sec. 11-204 Note: Estimated revenue cost is under \$15,000 annually.	Negligible			

	FY 2017	FY 2018	FY 2019	FY 2020
Exemption from the sales tax of sales of certain "snack" and "healthy" foods sold through vending machines Legal reference: Art. TG Sec. 11-206	8.1	8.1	8.4	8.6
Exemption from the sales tax of sales of US, Maryland and POW/MIA flags Legal reference: Art. TG Sec. 11-205		Negligible		
Exemption from the sales tax of sales of water through pipes Legal reference: Art. TG Sec. 11-224	36.9	37.3	38.1	38.8
Exemption from the State property tax for the Montgomery County Housing Opportunities Commission Legal reference: Art. HCD Sec. 12-104		Not in existence		No rel. est.
Exemption from the transfer tax for judgments, orders of satisfaction or participation agreements Legal reference: Art. TP Sec. 13-207		No reliable estimate		
Exemption from transfer tax for land installment contracts, options to purchase real property, or short term leases Legal reference: Art. TP Sec. 13-207		No reliable estimate		
Exemption of annuities from the insurance premiums tax Legal reference: Art. Ins. Sec. 6-103	108.5	109.0	110.0	112.0
Income tax subtraction for discharge of student loan debt due to disability or death Legal reference: Art. TG Sec. 10-207	0.3	0.3	0.3	0.3
Individual income tax credit for registration of tractor-trailers Legal reference: Art. TG Sec. 10-734	0.6	0.7	0.7	0.7
Insurance premiums tax credit for rehabilitating historic/heritage structures Legal reference: Art. Ins. Sec. 6-105		Negligible		
Maryland Automobile Insurance Fund exemption from the insurance premium tax. Legal reference: Art. Ins Sec. 6-101	DNE	0.9	1.7	1.7
Miscellaneous exemptions from the vessel tax Legal reference: Art. NR Sec. 8-716	0.1	0.1	0.1	0.1
Miscellaneous motor vehicle registration fee exemptions, including fire and rescue vehicles Legal reference: Art. TR Sec. 13-903	0.1	0.1	0.1	0.1

	FY 2017	FY 2018	FY 2019	FY 2020
Miscellaneous personal income tax subtraction modifications Legal reference: Art. TG Sec. 10-207	No reliable estimate			
Miscellaneous property tax exemptions Legal reference: Art. TP Sec. 13-203	No reliable estimate			
Miscellaneous property tax exemptions. Legal reference: Art. TP Sec. 7-299 Note: Includes property of foreign governments, fairgrounds, solar energy devices, etc.	1.9	2.1	2.1	2.1
Miscellaneous titling tax exemptions Legal reference: Art. TR Sec. 13-810	No reliable estimate			
Personal income tax credit for contributions for neighborhood and community assistance Legal reference: Art. TG Sec. 10-704	0.9	0.9	0.9	0.9
Personal income tax credit for rehabilitating historic/heritage structures Legal reference: Art. TG Sec. 10-704	4.3	4.3	4.3	4.3
Personal income tax subtraction for artwork donated by professional artists Legal reference: Art. TG Sec. 10-208	No reliable estimate			
Personal income tax subtraction for income from state relocation assistance Legal reference: Art. TG Sec. 10-207	No reliable estimate			
Personal income tax subtraction for income related to recovered Holocaust assets Legal reference: Art. TG Sec. 10-207	No reliable estimate			
Personal income tax subtraction for prizes related to Olympic, Paralympic, Special Olympic and Deaflympic Games Legal reference: Art. TG Sec. 10-208 Note: Estimate based on fiscal note for HB 3 of 2017 Legislative Session.	DNE	Negligible		
Public Service company franchise tax credit for rehabilitating historic/heritage structures Legal Reference: Art. TG Sec. 8-406	No reliable estimate			
Sales and use tax exemption of light rail vehicles purchased for the Purple Line Legal reference: Art. TG Sec. 11-411	Negligible			

	FY 2017	FY 2018	FY 2019	FY 2020
Various corporate income tax subtractions, not separately estimated Legal reference: Art. TG Sec. 10-308	216.2	201.7	207.2	221.0
Various personal income tax deductions, not otherwise classified Legal reference: Art. TG Sec. 10-204	26.6	21.4	5.8	5.8
Vehicle titling tax credit for out-of-state sales or excise tax paid by persons moving to Maryland Legal reference: Art. TR Sec. 13-809	4.3	4.2	4.2	4.2
<b>Miscellaneous Total:</b>	<b>627.1</b>	<b>609.4</b>	<b>606.4</b>	<b>630.7</b>
<b>Categorical Tax Expenditures Total:</b>	<b>5,446.1</b>	<b>5,573.5</b>	<b>5,615.1</b>	<b>5,763.5</b>

### III. Incidental Tax Expenditures

#### 1. Administrative Exemptions

Corporate income tax subtraction for state or local income tax refunds Legal reference: Art. TG Sec. 10-307	No reliable estimate			
Exemption from the alcoholic beverages excise tax for small quantities brought into the state for personal use Legal reference : Art. TG Sec. 5-104	No reliable estimate			
Exemption from the inheritance tax for bequests under \$1,000 Legal reference: Art. TG Sec. 7-203	No reliable estimate			
Exemption from the sales tax for sales through bulk vending machines. Legal reference: Art. TG Sec. 11-201	1.2	1.2	1.2	1.2
Exemption from the sales tax of casual and isolated sales Legal reference: Art. TG Sec. 11-209	Negligible			
Exemption from the tobacco tax for cigarettes brought into the state in small quantities Legal Reference: Art. TG Sec. 12-104	No reliable estimate			
Exemption from the tobacco tax for other tobacco products brought into the state in small quantities Legal Reference: Art. TG Sec. 12-104	No reliable estimate			
Exemption from titling tax vehicles leased by the State Legal reference: Art. TR Sec. 13-810	Negligible			

	FY 2017	FY 2018	FY 2019	FY 2020
Personal income tax subtraction for taxable refunds Legal reference: Art. TG Sec. 10-207	70.3	70.8	71.4	72.0
<b>Administrative Exemption Total:</b>	<b>71.4</b>	<b>72.0</b>	<b>72.6</b>	<b>73.2</b>
<b>2. Double Taxation</b>				
Corporate income tax subtraction for gross receipts subject to the public service company franchise tax Legal reference: Art. TG Sec. 10-307		No reliable estimate		
Exemption from the admissions and amusement tax charges or fees to participate in an amateur recreational sports event or league in Baltimore City Legal Reference: Art. TG Sec. 4-104		No reliable estimate		
Exemption from the boat tax of vessels titled to a licensed dealer for resale, rental, or leasing purposes Legal reference: Art. NR Sec. 8-716	1.2	1.3	1.3	1.3
Exemption from the sales tax for expense reimbursement while providing taxable detective services Legal reference: Art. TG Sec. 11-101	0.2	0.2	0.2	0.2
Exemption from the sales tax of admissions subject to the admissions and amusement tax Legal reference: Art. TG Sec. 11-221	76.4	73.6	74.8	76.1
Exemption from the sales tax of certain communications services subject to the federal excise tax Legal reference: Art. TG Sec. 11-221	84.2	80.9	81.4	82.2
Exemption from the sales tax of long-term motor vehicle leases Legal reference: Art. TG Sec. 11-221	26.0	27.0	27.8	28.7
Exemption from the sales tax of motor fuels subject to the motor fuel or motor carrier tax Legal reference: Art. TG Sec. 11-221	753.2	781.3	810.4	840.6
Exemption from the sales tax of motor vehicles, except house or office trailers, subject to the motor vehicle excise tax Legal reference: Art. TG Sec. 11-221	823.4	841.5	877.2	914.4
Exemption from the sales tax of sales of materials taxed under other laws Legal reference: Art. TG Sec. 11-221		No reliable estimate		
Exemption from the sales tax of sales of vessels subject to the boat excise tax Legal reference: Art. TG Sec. 11-221	18.9	19.1	19.3	19.5



	FY 2017	FY 2018	FY 2019	FY 2020
Exemption from the sales tax of separately-stated sales subject to the admissions and amusement tax Legal reference: Art. TG Sec. 11-101	0.2	0.3	0.3	0.3
Exemption from the sales tax of the rental of motion pictures subject to the admissions and amusement tax Legal reference: Art. TG Sec. 11-221		Negligible		
Exemption from the titling tax for leased vehicles purchased by the lessee Legal reference: Art. TR Sec. 13-810	4.5	5.9	5.9	5.9
Exemption from the titling tax for vehicles transferred into an inter vivos trust if transferor is the beneficiary Legal reference: Art. TR Sec. 13-810	1.7	1.6	1.6	1.6
Exemption from the titling tax of mobile homes over 35 ft. Legal reference: Art. TR Sec. 13-810 Note: Mobile homes over 35 ft., when installed on sites, are taxed as real property.		No reliable estimate		
Exemption from the titling tax of vehicles purchased for short-term rental purposes Legal reference: Art. TR Sec. 13-810	78.5	84.4	84.4	84.4
Exemption from the transfer tax for vehicles transferred from specified trusts Legal reference: Art. TR Sec. 13-810		Negligible		
Exemption from the transfer tax for property conveyed from sole proprietorship to a LLC Legal reference: Art. TP Sec. 12-117		No reliable estimate		
Exemption from the transfer tax for transfers of supplemental, previously recorded instruments or deeds for prior contract of sale Legal reference: Art. TP Sec. 13-207		No reliable estimate		
Exemption from the transfer tax real property transferred from specified trusts Legal reference: Art. EST Sec. 14.5-1001		No reliable estimate		
Personal income tax credit for tax paid to another state Legal reference: Art. TG Sec. 10-703	15.6	16.3	17.6	18.1
Personal income tax subtraction for distributions of income when tax was paid by a fiduciary Legal reference: Art. TG Sec. 10-207		No reliable estimate		

	FY 2017	FY 2018	FY 2019	FY 2020
Personal income tax subtraction for Keogh Plan withdrawals taxed at time of deposit Legal reference: Art. TG Sec. 10-207	No reliable estimate			
<b>Double Taxation Total:</b>	<b>1,884.2</b>	<b>1,933.3</b>	<b>2,002.3</b>	<b>2,073.3</b>
<b>3. Reciprocal Exemptions</b>				
Credit against the boat tax for excise tax paid in another state by commercial fishers Legal reference: Art. NR Sec. 8-716 Note: 9.6% is shared by local governments as Highway User Revenue in FY 2017 to FY 2019 and 13.5% in FY 2020.	0.2	0.2	0.2	0.2
Exemption from the fuel tax for fuel sold for export from the state Legal reference: Art. TG Sec. 9-303	8.9	12.1	12.1	12.1
Exemption from the sales tax of sales of items taxed in another state Legal reference: Art. TG Sec. 11-221	Negligible			
Exemption from the sales tax of sales to certain out-of-state nonprofit organizations Legal reference: Art. TG Sec. 11-204	No reliable estimate			
Reciprocal exemption from inheritance tax for personal property of nonresident decedents Legal reference: Art. TG Sec. 7-203	No reliable estimate			
Reciprocal exemption from registration fees for out-of-state law enforcement vehicles Legal reference: Art. TR Sec. 13-903 Note: Included in miscellaneous and other registration fee exemptions, all of which are estimated to be \$0.1 million in FY 2020.	No reliable estimate			
Reciprocal exemption from the titling tax for out-of-state law enforcement vehicles Legal reference: Art. TR Sec. 13-810	No reliable estimate			
Refund of fuel tax for fuel taxed in another state Legal reference: Art. TG Sec. 13-901 Note: 9.6% is shared by local governments as Highway User Revenue in FY 2017 to FY 2019 and 13.5% in FY 2020.	5.5	5.5	5.5	5.5
Sales tax exemption for sales of tangible personal property to nonprofit organizations for use in another state Legal reference: Art. TG Sec. 11-216	No reliable estimate			
<b>Reciprical Exempions Total:</b>	<b>14.6</b>	<b>17.9</b>	<b>17.9</b>	<b>17.9</b>

	FY 2017	FY 2018	FY 2019	FY 2020
<b>4. Fuel Used for Non-transportation Purposes</b>				
Partial refund from fuel tax for fuel used by agricultural spreaders Legal reference: Art. TG Sec. 13-901		No reliable estimate		
Partial refund of fuel tax for fuel delivery vehicles Legal reference: Art. TG Sec. 13-901		No reliable estimate		
Partial refund from fuel tax for fuel used by agricultural spreaders Legal reference: Art. TG Sec. 13-901		No reliable estimate		
Partial refund of fuel tax for fuel used by concrete mixers. Legal reference: Art. TG Sec. 13-901 Note: 9.6% is shared by local governments as Highway User Revenue in FY 2017 to FY 2019 and 13.5% in FY 2020.	0.2	0.5	0.3	0.3
Partial refund of fuel tax on fuel used by solid waste compactors Legal reference: Art. TG Sec. 13-901 Note: 9.6% is shared by local governments as Highway User Revenue in FY 2017 to FY 2019 and 13.5% in FY 2020.	0.2	0.2	0.2	0.2
Partial refund of fuel tax used by well drillers. Legal reference: Art. TG Sec. 13-901		No reliable estimate		
Refund of fuel tax for fuel used in engines installed permanently at fixed locations Legal reference: Art. TG Sec. 13-901 Note: 9.6% is shared by local governments as Highway User Revenue in FY 2017 to FY 2019 and 13.5% in FY 2020.	1.5	1.5	1.5	1.5
Refund of fuel tax on fuel lost in fire or collision. Legal reference: Art. TG Sec. 13-901		No reliable estimate		
Refund of fuel tax paid for fuel used for commercial purposes other than operation of motor vehicles on public highways Legal reference: Art. TG Sec. 13-901 Note: Principally for marine uses; of this total, 9.6% is shared by local governments as Highway User Revenue in FY 2017 to FY 2019 and 13.5% in FY 2020.	0.1	0.1	0.1	0.1
<b>Fuel Used for Non-transportation Uses Total:</b>	<b>2.0</b>	<b>2.3</b>	<b>2.2</b>	<b>2.2</b>

	FY 2017	FY 2018	FY 2019	FY 2020
<b>5. Governments</b>				
Corporate income tax subtraction for interest on U.S. government obligations Legal reference: Art. TG Sec. 10-307	11.1	11.6	11.9	12.7
Corporate income tax subtraction for profit on sale of MD state or local bonds Legal reference: Art. TG Sec. 10-307		No reliable estimate		
Excise tax exemption for alcoholic beverage sales on federal reservations Legal reference : Art. TG Sec. 5-104		Negligible		
Exemption from the boat tax of vessels purchased by the State or its subdivisions. Legal Reference: Art. NR Sec. 8-716		Negligible		
Exemption from registration fees of vehicles owned by the federal, State, or local governments Legal reference: Art. TR Sec. 13-903	0.6	0.6	0.6	0.6
Exemption from the fuel tax for fuel purchased by the State or its subdivisions Legal reference: Art. TG Sec. 9-303 Note: 9.6% is shared by local governments as Highway User Revenue in FY 2017 to FY 2019 and 13.5% in FY 2020.	2.4	3.0	2.5	2.5
Exemption from the inheritance tax for property passing to the State or its subdivisions Legal reference: Art. TG Sec. 7-203		No reliable estimate		
Exemption from the sales tax of sales of buses for use in public transportation systems Legal reference: Art. TG Sec. 11-223	1.4	1.5	1.5	1.5
Exemption from the sales tax of sales of government documents, publications, etc. Legal reference: Art. TG Sec. 11-215	4.8	4.9	5.0	5.1
Exemption from the sales tax of sales of testing equipment to be transferred to the federal government Legal reference: Art. TG Sec. 11-222		No reliable estimate		
Exemption from the sales tax of sales to the State and its subdivisions Legal reference: Art. TG Sec. 11-220	453.8	471.9	490.0	508.0
Exemption from titling tax vehicles leased by the State Legal reference: Art. TR Sec. 13-810		Negligible		

	FY 2017	FY 2018	FY 2019	FY 2020
Exemption from the titling tax of vehicles owned by the federal government Legal reference: Art. TR Sec. 13-102	No reliable estimate			
Exemption from the titling tax of vehicles owned by the State and its subdivisions Legal reference: Art. TR Sec. 13-810	19.6	22.1	22.1	22.1
Exemption from the titling tax of vehicles owned by the U.S. and used in an investigation Legal reference: Art. TR Sec. 13-810	No reliable estimate			
Exemption from the transfer tax of transfers to governments or public agencies Legal reference: Art. TP Sec. 13-207	No reliable estimate			
Exemption of federal government property from the property tax Legal reference: Art. TP Sec. 7-210,11	13.7	13.5	13.5	13.5
Exemption of local government property from the property tax Legal reference: Art. TP Sec. 7-210,11	15.8	16.0	16.1	16.1
Exemption of state government property from the property tax Legal reference: Art. TP Sec. 7-210,11	9.5	9.5	9.5	9.5
Personal income tax subtraction for distributions and dividends from mutual funds attributable to US obligations Legal reference: Art. TG Sec. 10-207	No reliable estimate			
Personal income tax subtraction for dividends and interest from U.S. obligations Legal reference: Art. TG Sec. 10-207	11.8	11.8	11.8	11.8
Personal income tax subtraction for employer provided official police/fire vehicles Legal reference: Art. TG Sec. 10-207	No reliable estimate			
Personal income tax subtraction for profits on sale of Maryland State or local bonds Legal reference: Art. TG Sec. 10-207	No reliable estimate			

	FY 2017	FY 2018	FY 2019	FY 2020
Refund of fuel tax for fuel used by the federal government	2.4	2.5	2.5	2.5
Legal reference: Art. TG Sec. 13-901				
Note: 9.6% is shared by local governments as Highway User Revenue in FY 2017 to FY 2019 and 13.5% in FY 2020.				
Refund of fuel tax for fuel used to operate local government bus systems	1.0	1.1	1.1	1.1
Legal reference: Art. TG Sec. 13-901				
Note: 9.6% is shared by local governments as Highway User Revenue in FY 2017 to FY 2019 and 13.5% in FY 2020.				
<b>Governments Total:</b>	<b>547.9</b>	<b>570.0</b>	<b>588.1</b>	<b>607.0</b>
<b>Incidental Tax Expenditures Total:</b>	<b>2,520.1</b>	<b>2,595.5</b>	<b>2,683.1</b>	<b>2,773.6</b>
<b>All Tax Expenditures Total:</b>	<b>8,758.5</b>	<b>9,049.2</b>	<b>9,418.2</b>	<b>9,674.2</b>

**Detail of Tax Expenditures by Tax**  
(\$ millions)

	FY 2017	FY 2018	FY 2019	FY 2020
<b>Alcoholic Beverage Tax</b>				
<b>Exemption for:</b>				
<i>Legal reference : Art. TG Sec. 5-104</i>				
Alcoholic beverage sales on federal reservations		Negligible		
Alcoholic beverages sold or delivered in the course of interstate commerce		No reliable estimate		
Alcoholic beverages under non-beverage permit		Negligible		
Family-produced wine for personal use or entry into an exhibition		No reliable estimate		
Small quantities of alcoholic beverages brought to the state for personal use		No reliable estimate		
Wine bought by a religious organization for sacramental purposes		No reliable estimate		
Wine or spirits bought by a hospital for medicinal purposes		No reliable estimate		
<b>Alcoholic Beverage Tax Total:</b>	-	-	-	-
<b>Corporate Income Tax</b>				
<b>Subtractions for:</b>				
<i>Legal reference: Art. TG Sec. 10-307</i>				
Dividends for domestic corporations claiming foreign tax credits	57.5	55.0	56.6	60.4
Dividends from affiliated domestic international sales corporations		No reliable estimate		
Dividends of related foreign corporations	80.5	129.0	134.6	143.6
Gross receipts subject to the public service company franchise tax		No reliable estimate		
Income from State relocation and assistance payments		No reliable estimate		
Interest on U.S. obligations	11.1	11.6	11.9	12.7
Profit on sale or exchange of Maryland state or local bonds		No reliable estimate		
State or local income tax refunds		No reliable estimate		
State tax-exempt interest from mutual funds		No reliable estimate		
<i>Legal reference: Art. TG Sec. 10-308</i>				
Conservation tillage equipment		No reliable estimate		
Cost of manure spreading equipment		No reliable estimate		
Delaware Holding Company' (DHL) subtraction	79.7	79.7	82.1	87.5
Elevator handrails in health care facilities		No reliable estimate		
Exempt-interest dividends paid by regulated investment companies		No reliable estimate		
Reforestation or timber stand improvement expenses		Negligible		
Various subtraction modifications not separately estimated	216.2	201.7	207.2	221.0
Wage expenses disallowed under federal targeted jobs credit		No reliable estimate		

*Legal reference: Art. TG Sec. 10-309*

Gain/loss adjustment on utility company stranded costs

Negligible

**Tax credits for:**

*Legal reference: Art. TG 10-736*

Donation to permanent endowment fund at a community foundation

0.2	0.2	0.2	0.2
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*Legal reference: Art. TG Sec 10-710*

Employer-paid long-term care insurance premiums

Note: Less than \$6,000 annually claimed to date.

Negligible

*Legal reference: Art. TG Sec 10-714*

One Maryland project/start-up costs.

7.1	7.2	7.4	7.5
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*Legal reference: Art. TG Sec 10-715*

Employer-provided commuter benefits

0.3	0.3	0.3	0.3
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*Legal reference: Art. TG Sec 10-719*

Energy storage systems

Note: Split between corporate and individual tax. Estimate from fiscal note for SB 758 of 2017 Legislative Session.

Not in existence		0.6	0.6
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*Legal reference: Art. TG Sec 10-720*

Electricity produced from certain qualified energy resources

1.2	1.2	1.2	1.2
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*Legal reference: Art. TG Sec 10-721*

Qualified R&D expenses

3.1	3.1	3.2	3.2
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*Legal reference: Art. TG Sec 10-722*

"Green buildings" construction and rehabilitation costs

Note: Claimed entirely against the personal income tax

Negligible

*Legal reference: Art. TG Sec 10-727*

Bio-heating oil for use in space or water heating

Note: Sunset June 30, 2018.

Negligible		Sunset	
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*Legal reference: Art. TG Sec. 10-729*

Electronic Vehicle Recharging Equipment Tax Credit

Negligible



	FY 2017	FY 2018	FY 2019	FY 2020
<i>Legal reference: Art. TG Sec. 10-702</i>				
Enterprise zone - credit for wages paid	0.5	0.5	0.5	0.5
Regional Institution Strategic Enterprise Zone - credit for wages paid	0.1	0.1	0.1	0.1
<i>Legal reference: Art. TG Sec. 10-704</i>				
Businesses that create new jobs	1.0	1.0	1.0	1.1
Neighborhood and community assistance contributions	0.1	0.1	0.1	0.1
Purchase of Maryland-mined coal		Negligible		
Rehabilitating historic/heritage structures	1.9	1.9	1.9	1.9
Wages of new jobs (Job Creation Tax Credit)	0.2	0.2	0.2	0.2
Note: Sunsets January 1, 2020.				
Wages/child care/transportation for employees with disabilities (Maryland Disability Employment Tax Credit)		Negligible		
<i>Legal reference: Art. TG Sec. 10-724.1</i>				
Oyster shell recycling				Included in individual income tax
<i>Legal reference: Art. TG Sec. 10-725</i>				
Biotechnology investment	1.8	1.8	1.8	1.8
Note: Credit split between corporate and individual income tax. Cost depends on appropriation: \$12 million for FY 2015 to FY 2017. Proposed FY 2018 appropriation of \$12 million.				
<i>Legal reference: Art. TG Sec. 10-726</i>				
Cellulosic ethanol technology R&D		Negligible		
<i>Legal reference: Art. TG Sec. 10-730</i>				
Qualified film production entities	11.5	5.0	8.0	11.0
Note: Credit entirely claimed against corporate income tax. CH 595 of 2018 Legislative Session changed program to straight revenue loss with mandated caps of \$8 million and \$11 million in FY 2019 and FY 2020. Prior years capped by appropriation.				
<i>Legal reference: Art. TG Sec. 10-731</i>				
Practitioners in Health Enterprise Zones	3.0		Repealed	
Note: Funds for these credits come from the Health Enterprise Reserve Fund.				
<i>Legal reference: Art. TG Sec. 10-732</i>				
Employer costs for security clearance	1.5	1.5	1.5	1.5
Note: Statutorily capped at \$2.0 million for all eligible companies. Credit split between personal and corporate income tax.				
First-year leases of small businesses performing security-based contracting		Negligible		

	FY 2017	FY 2018	FY 2019	FY 2020
<i>Legal reference: Art. TG Sec. 10-733</i>				
Cybersecurity investment		Negligible	2.0	2.0
Note: Credit capped at \$2 million. Estimate from SB 228 of 2018 Legislative Session.				
Cybersecurity purchases		Not in existence	2.0	2.0
Note: Credit capped at \$2 million. Estimate from SB 228 of 2018 Legislative Session.				
<i>Legal reference: Art. TG Sec. 10-734</i>				
Registration of tractor-trailers	0.1	0.1	0.1	0.1
<i>Legal reference: Art. TG Sec. 10-735</i>				
Qualified expenditures at wineries and vineyards		Negligible		
<i>Legal reference: Art. TG Sec. 10-737</i>				
Aerospace, electronics, or defense contract projects	7.5	7.5	7.5	7.5
<i>Legal reference: Art. TG Sec. 10-741</i>				
Qualified wages of highering employees (More Jobs for Marylanders)		Not in existence	3.7	5.8
<i>Legal reference: Art. TG Sec. 10-743</i>				
Wages paid to qualified veteran employees (Hire Our Heros Act)		DNE	0.5	0.5
Note: Estimate from fiscal note for HB 349 of 2017 Legislative Session.				
<i>Legal reference: Art. TG Sec. 10-745</i>				
Food donation pilot program		DNE	Included in individual income tax	
<i>Legal reference: Art. TG Sec. 10-748</i>				
Small businesses providing paid leave (Small Business Relief Tax Credit)		Not in existence	1.7	1.7
Note: Split between corporate and income tax. Estimate based on fiscal note for SB 134 of 2018 Legislative Session.				
<b>Corporate Income Tax Total:</b>	<b>486.1</b>	<b>509.3</b>	<b>537.9</b>	<b>576.0</b>

**Individual Income Tax**

**Itemized deductions for:**

*Legal reference: Art. TG Sec. 10-204*

Charitable contributions	317.3	307.6	263.8	272.3
Job expenses	148.9	142.5	117.2	119.5
Medical expenses	102.0	111.1	111.0	106.1
Mortgage interest	433.3	424.2	414.0	402.8
Other itemized deductions	26.6	21.4	5.8	5.8
Real estate taxes	238.9	235.3	215.7	219.6

*Note: Local effect for itemized deductions is approximately \$749 million in FY 2018.*

**Miscellaneous Provisions:**

*Legal reference: Art. TG Sec. 13-908*

Abatement of income tax for U.S. military/civilian employees killed as a result of combat or terrorism Negligible

*Note: Less than \$30,000 annually claimed to date.*

**Personal Exemptions:**

*Legal reference: Art. TG Sec. 10-211*

Additional exemptions for the blind and elderly	30.4	30.6	30.6	30.6
Personal Exemptions	650.1	660.5	671.1	681.8

*Note: Local effect for exemptions is approximately \$416.7 million in FY 2018.*

**Standard Deduction:**

*Legal reference: Art. TG Sec. 10-217*

Standard Deduction	142.2	219.6	448.8	455.1
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*Note: Local effect for standard deduction is approximately \$132.4 million in FY 2018.*

**Subtraction modifications for:**

*Legal reference: Art. TG Sec. 10-207*

Amounts contributed to prepaid tuition plans		No reliable estimate		
Contributions to an ABLÉ account		No reliable estimate		
Disability payments to police and firefighters		No reliable estimate		
Discharge of student loan debt due to disability or death	0.3	0.3	0.3	0.3
Discharging mortgage indebtedness (Mortgage Forgiveness Debt Relief)		Negligible		
Distribution to a beneficiary of accumulated income on which fiduciary has paid tax		No reliable estimate		
Distributions and dividends from mutual funds attributed to US obligations		No reliable estimate		
Dividends and interest from U.S. obligations	11.8	11.8	11.8	11.8

	FY 2017	FY 2018	FY 2019	FY 2020
Employer provided official police/fire vehicles		No reliable estimate		
Grants under the Solar and Geothermal Tax Incentive Grant Program Note: HB 590 (2007).		Negligible		
Income earned by a law enforcement officer that resides in the subdivision of employment		No reliable estimate		
Income from emergency services length-of-service awards		No reliable estimate		
Income from state relocation assistance		No reliable estimate		
Income related to recovered Holocaust assets		No reliable estimate		
Individual federally taxed social security/railroad retirement benefits	288.8	303.3	318.5	334.5
Keogh Plan withdrawals taxed at time of deposit		No reliable estimate		
Military retirement income	25.0	25.0	29.8	29.9
Other miscellaneous subtractions		No reliable estimate		
Overseas military pay		No reliable estimate		
Pickup contributions for pension and retirement systems		No reliable estimate		
Profits on sale of Maryland state or local bonds		No reliable estimate		
Subtraction for civil rights violation non-economic damages Note: Fiscal estimate from SB 639 (2013)	0.2	0.2	0.3	0.3
Taxable Refunds	70.3	70.8	71.4	72.0
Two-income married couples	38.6	38.8	38.9	39.1
<i>Legal reference: Art. TG Sec. 10-208</i>				
\$3,500 in income of qualifying volunteer emergency service personnel	1.9	1.9	1.9	1.9
Adoption expenses for special-needs children		No reliable estimate		
Artwork donated by professional artists		No reliable estimate		
Certain gross income of child included in parents income		No reliable estimate		
Certain sewage disposal systems.		Negligible		
Conservation and management program expenses		Negligible		
Conservation tillage equipment expenses		No reliable estimate		
Contributions to investment accounts Note: Applies to the Maryland Prepaid College Trust, Maryland College Investment Plan, the Maryland ABLE Program and to the Maryland Broker-Dealer College Investment Plan. Capped at \$2,500 per contract with the Prepaid Trust and per account holder/beneficiary.	17.6	17.9	18.3	18.6
Cost of installing handrails in certain medical facilities		No reliable estimate		
Donated farm products		No reliable estimate		
Elementary and secondary teacher expenses on classroom school supplies Note: Estimate based on fiscal note for HB 671 of 2018 Legislative Session.	Not in existence		0.9	0.9
Employment-related household and dependent care expenses	25.0	25.0	24.9	24.9
Expenses of providing human or mechanical readers for blind persons		No reliable estimate		
Expense to buy poultry/livestock manure spreading equipment		No reliable estimate		
Living organ donor expenses	Not in existence		Negligible	

	FY 2017	FY 2018	FY 2019	FY 2020
Prizes related to Olympic, Paralympic, Special Olympic and Deaflympic Games	DNE		Negligible	
Note: Estimate based on fiscal note for HB 3 of 2017 Legislative Session.				
Reforestation or timber stand expenses			Negligible	
Salary or wage expenses for targeted jobs			No reliable estimate	
Sale of perpetual conservation easement	0.8	0.8	0.8	0.8
Unreimbursed expenses of foster parents			Negligible	
Unreimbursed mileage of certain volunteers			No reliable estimate	
<i>Legal reference: Art. TG Sec. 10-209</i>				
Correction Officer Retirement Income			Not in existence	1.7
Note: Estimate based on fiscal note for HB 296 of 2018 Legislative Session.				1.7
Law Enforcement, Fire, Rescue, and Emergency Services Retirement Income			Negligible	3.7
Note: Estimate based on fiscal note for CH 153 of 2017 Legislative Session.				3.8
Pension income	213.9	227.0	240.8	255.5
<i>Note: Local effect for subtraction modifications is approximately \$412.8 million in FY 2018.</i>				
<b>Tax credits for:</b>				
<i>Legal reference: Art. TG 10-736</i>				
Donation to permanent endowment fund at a community foundation	0.2	0.2	0.2	0.2
<i>Legal reference: Art. TG Sec 10-719</i>				
Energy storage systems			Not in existence	0.2
Note: Split between corporate and individual tax. Estimate from fiscal note for SB 758 of 2017 Legislative Session.				0.2
<i>Legal reference: Art. TG Sec. 10-723</i>				
Conservation easements conveyed to the The Maryland Environmental Trust, the Maryland Agricultural Land Preservation Foundation, or the Department of Natural Resources	0.8	0.8	0.8	0.8
<i>Legal reference: Art. TG Sec. 10-729</i>				
Electronic Vehicle Recharging Equipment Tax Credit			Negligible	
<i>Legal reference: Art. TG Sec. 10-702</i>				
Wages paid in enterprise zone	0.3	0.3	0.4	0.4
Wages paid in Regional Institution Strategic Enterprise Zone			Included in corporate income tax	
<i>Legal reference: Art. TG Sec. 10-703</i>				
Taxes paid by resident to another state	15.6	16.3	17.6	18.1

	FY 2017	FY 2018	FY 2019	FY 2020
<i>Legal reference: Art. TG Sec. 10-704</i>				
Businesses that create new jobs		Negligible		
Neighborhood and community assistance contributions	0.9	0.9	0.9	0.9
Non-Refundable Earned Income Tax Credit	88.8	88.8	88.8	88.8
Purchase of Maryland-mined coal		Negligible		
Note: Corporations take all credits against franchise tax.				
Refundable Earned Income Tax Credit	161.5	165.7	178.4	181.6
Rehabilitating historic/heritage structures	4.3	4.3	4.3	4.3
Wages paid to qualified employees (Job Creation Tax Credit)	0.1	0.1	0.1	0.1
Note: Sunsets January 1, 2020.				
Wages/child care/transportation for employees with disabilities (Maryland Disability Employment Tax Credit)				Included in corporate income tax
<i>Legal reference: Art. TG Sec. 10-707</i>				
Property tax paid on owner-occupied residences in specified neighborhoods	0.2	0.2	0.2	0.2
<i>Legal reference: Art. TG Sec. 10-709</i>				
Persons with below poverty level incomes	35.1	35.3	35.3	35.3
Note: Local effect is \$23.6 million in FY 2018.				
<i>Legal reference: Art. TG Sec. 10-710</i>				
Employer-paid long-term care insurance premiums			Negligible	
<i>Legal reference: Art. TG Sec. 10-714</i>				
One Maryland project/start-up costs.	2.1	2.1	2.2	2.2
<i>Legal reference: Art. TG Sec. 10-715</i>				
Cost of providing employee commuter benefits	0.1	0.1	0.1	0.1
<i>Legal reference: Art. TG Sec. 10-716</i>				
Child and dependent care expenses	8.2	8.1	8.1	8.1
<i>Legal reference: Art. TG Sec. 10-717</i>				
Expenses for classroom teacher advanced education	7.0	7.0	7.0	7.0
<i>Legal reference: Art. TG Sec. 10-718</i>				
Eligible long-term care premiums	2.2	2.2	2.1	2.1
<i>Legal reference: Art. TG Sec. 10-720</i>				
Electricity produced from qualified energy resources	0.1	0.1	0.1	0.1

	FY 2017	FY 2018	FY 2019	FY 2020
<p><i>Legal reference: Art. TG Sec. 10-721</i>            Qualified R&amp;D expenses            Note: Sunsets July 1, 2021.</p>	0.3	0.3	0.3	0.3
<p><i>Legal reference: Art. TG Sec. 10-722</i>            "Green buildings" construction and rehabilitation costs</p>	0.7	0.7	0.7	0.7
<p><i>Legal reference: Art. TG Sec. 10-724</i>            Up to \$500 for the purchase of aquaculture oyster floats</p>	0.2	0.2	0.2	0.2
<p><i>Legal reference: Art. TG Sec. 10-724.1</i>            Oyster shell recycling</p>			Negligible	
<p><i>Legal reference: Art. TG Sec. 10-725</i>            Biotechnology investment            Note: Credit split between corporate and individual income tax. Cost depends on appropriation: \$12 million for FY 2017 to FY 2019. Proposed FY 2020 appropriation of \$12 million.</p>	10.2	10.2	10.2	10.2
<p><i>Legal reference: Art. TG Sec. 10-726</i>            Cellulosic ethanol technology R&amp;D            Note: No credits claimed.</p>			Negligible	
<p><i>Legal reference: Art. TG Sec. 10-727</i>            Bio-heating oil for use in space or water heating            Note: Sunset June 30, 2018.</p>		Negligible		Sunset
<p><i>Legal reference: Art. TG Sec. 10-730</i>            Qualified film production entities            Note: Credit entirely claimed against corporate income tax. CH 595 of 2018 Legislative Session changed program to straight revenue loss with mandated caps of \$8 million and \$11 million in FY 2019 and FY 2020. Prior years capped by appropriation.</p>			Negligible	
<p><i>Legal reference: Art. TG Sec. 10-731</i>            Practitioners in Health Enterprise Zones            Note: Funds for these credits come from the Health Enterprise Reserve Fund.</p>			Negligible	

	FY 2017	FY 2018	FY 2019	FY 2020
<i>Legal reference: Art. TG Sec. 10-732</i> Employer costs for security clearance Note: Statutorily capped at \$2.0 million for all eligible companies. Credit split between personal and corporate income tax. First-year leases of small businesses performing security-based contracting	0.5	0.5	0.5	0.5
		Negligible		
<i>Legal reference: Art. TG Sec. 10-733</i> Cybersecurity investment Note: Credits capped by appropriation. Cybersecurity purchases Note: Credits capped by appropriation.		Included in corporate income tax		
	Not in existence		Included in CIT	
<i>Legal reference: Art. TG Sec. 10-734</i> Registration of tractor-trailers	0.6	0.7	0.7	0.7
<i>Legal reference: Art. TG Sec. 10-735</i> Qualified winery and vineyard expenditures		Included in corporate income tax		
<i>Legal reference: Art. TG Sec. 10-737</i> Aerospace, electronics, or defense contract projects		No reliable estimate		
<i>Legal reference: Art. TG Sec. 10-738</i> Physicians or nurse practitioners who serve without compensation in an approved preceptorship program	Negligible	0.1	0.2	0.2
<i>Legal reference: Art. TG Sec. 10-740</i> Student loan debt (Student Loan Debt Relief Tax Credit)	DNE	5.0	9.0	9.0
<i>Legal reference: Art. TG Sec. 10-743</i> Wages paid to qualified veteran employees (Hire Our Heros Act) Note: Estimate from fiscal note for HB 349 of 2017 Legislative Session.	DNE	Included in corporate income tax		
<i>Legal reference: Art. TG Sec. 10-744</i> Expenses to renovate existing home for accessibility and universal visitability		Negligible		
<i>Legal reference: Art. TG Sec. 10-745</i> Food donation pilot program	DNE	Negligible		



	FY 2017	FY 2018	FY 2019	FY 2020
<i>Legal reference: Art. TG Sec. 10-746</i>				
Small businesses providing paid leave (Small Business Relief Tax Credit)			3.3	3.3
Note: Split between corporate and income tax. Estimate based on fiscal note for SB 134 of 2018 Legislative Session.				
Venison donation			Negligible	
<b>Individual Income Tax Total:</b>	<b>3,124.1</b>	<b>3,229.5</b>	<b>3,413.8</b>	<b>3,465.2</b>
<b>Inheritance Taxes</b>				
<b>Deduction for:</b>				
<i>Legal reference: Art. TG Sec. 7-309</i>				
Deduction against estate tax for health insurance costs of spouse	0.6	0.6	0.6	0.6
<b>Exemption for:</b>				
<i>Legal reference: Art. TG Sec. 7-203</i>				
\$500 for grave maintenance			No reliable estimate	
Bequests under \$1000			No reliable estimate	
Estate tax exclusion - Conservation Easements			No reliable estimate	
Income accrued on probate assets			No reliable estimate	
Life insurance benefits			No reliable estimate	
Personal property of nonresident decedents			No reliable estimate	
Property passed to domestic partners	1.0	1.0	1.0	1.0
Property passed to lineal beneficiaries and siblings	56.4	58.1	59.2	71.1
Property passing to the State or its subdivisions			No reliable estimate	
Property that passes to qualified nonprofit organizations			No reliable estimate	
Recovered Holocaust assets			No reliable estimate	
Small estates			No reliable estimate	
<i>Legal reference: Art. TG Sec. 7-211</i>				
Family farms qualifying as farmland			No reliable estimate	
<i>Legal reference: Art. TG Sec. 7-307</i>				
Payment deferral for qualified agricultural property			No reliable estimate	
<b>Inheritance Taxes Total:</b>	<b>58.0</b>	<b>59.7</b>	<b>60.8</b>	<b>72.8</b>

	FY 2017	FY 2018	FY 2019	FY 2020
<b>Insurance Premium Tax</b>				
<b>Exemption for:</b>				
<i>Legal reference: Art. Ins. Sec. 6-101</i>				
Maryland Automobile Insurance Fund	DNE	0.9	1.7	1.7
Premium for fraternal beneficiary corporations	2.0	2.0	2.0	2.0
Premiums for nonprofit health service plans	21.0	21.0	21.0	21.0
Note: nonprofit health service plans pay at least 2% of premiums to support specific state projects (for example, the Senior Prescription Drug Assistance Program) in lieu of premium tax payments.				
<i>Legal reference: Art. Ins. Sec. 6-103</i>				
Annuities	108.5	109.0	110.0	112.0
<i>Legal reference: Art. Ins. Sec. 6-105</i>				
Donations to nonprofit neighborhood revitalization projects		No reliable estimate		
Rehabilitating historic/heritage structures		Negligible		
<i>Legal reference: Art. Ins. Sec. 6-114</i>				
Job creation		Negligible		
<i>Legal reference: Art. Ins. Sec. 6-115</i>				
Expenses for hiring qualified employees with disabilities		No reliable estimate		
<i>Legal reference: Art. Ins. Sec. 6-116</i>				
Businesses that create new jobs		No reliable estimate		
<i>Legal reference: Art. Ins. Sec. 6-117</i>				
Expenses for employer-paid long-term care insurance premiums		No reliable estimate		
<i>Legal reference: Art. Ins. Sec. 6-119</i>				
Costs associated with One Maryland economic development projects.		Included in corporate and individual income tax		
<i>Legal reference: Art. Ins. Sec. 6-120</i>				
Expenses for employer-provided commuter benefits		Negligible		
Note: Averaged \$61,000 per year between FY 2003 and FY 2008.				
<b>Insurance Premium Tax Total:</b>	<b>131.5</b>	<b>132.9</b>	<b>134.7</b>	<b>136.7</b>

**Motor Vehicle Fuel Tax**

**Exemption for:**

*Legal reference: Art. TG Sec. 9-303*

Diesel fuel used in vessels	2.4	2.4	2.4	2.4
Fuel bought by State government or local sub-divisions	2.4	3.0	2.5	2.5
Fuel sold for export from the state	8.9	12.1	12.1	12.1
Fuel used in buses owned or operated by a county board of education		No reliable estimate		

**Partial refunds for:**

*Legal reference: Art. TG Sec. 13-901*

Fuel used by agricultural spreaders		No reliable estimate		
Fuel used by concrete mixers	0.2	0.5	0.3	0.3
Fuel used by fuel delivery vehicles		No reliable estimate		
Fuel used by solid waste compactors	0.2	0.2	0.2	0.2
Fuel used by well drillers		No reliable estimate		

**Refunds for:**

*Legal reference: Art. TG Sec. 13-901*

Aviation fuel dispensed to aircraft by aircraft manufacturing companies located in the State	0.1	0.1	0.1	0.1
Aviation fuel used for agricultural purposes		No reliable estimate		
Fuel lost in fire or collision		No reliable estimate		
Fuel taxed in another state	5.5	5.5	5.5	5.5
Fuel used by Red Cross		No reliable estimate		
Fuel used by state-funded nonprofit transit systems for the elderly, disabled or poor	0.9	1.0	1.0	1.0
Fuel used for agricultural purposes		Negligible		
Fuel used for commercial purposes other than operation of motor vehicles on public highways	0.1	0.1	0.1	0.1
Note: Principally for marine uses.				
Fuel used in engines installed permanently at fixed locations	1.5	1.5	1.5	1.5
Fuel used in fire and rescue vehicles	0.3	0.4	0.4	0.4

	FY 2017	FY 2018	FY 2019	FY 2020
Fuel used to operate bus systems of local governments	1.0	1.1	1.1	1.1
Refund of fuel tax for fuel used by the federal government	2.4	2.5	2.5	2.5

Note: 9.6% of Motor Vehicle Fuel Tax Expenditures are distributed to local governments as Highway User Revenue in FY 2017 to FY 2019. 13.5% is distributed to local governments in FY 2020.

<b>Motor Vehicle Fuel Tax Total:</b>	<b>25.9</b>	<b>30.5</b>	<b>29.7</b>	<b>29.8</b>
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### Motor Vehicle Registration Fees

#### Exemption for:

Legal reference: Art. TR Sec. 13-903

American Legion's "40-8 box car"

No reliable estimate

Note: Included in miscellaneous and other registration fee exemptions, all of which are estimated to be \$0.1 million in FY 2020.

Civil Air Patrol vehicles

No reliable estimate

Fire buff canteen wagons

No reliable estimate

Miscellaneous motor vehicle registration fee exemptions, including fire and rescue vehicles

0.1 0.1 0.1 0.1

Out-of-state law enforcement vehicles

No reliable estimate

Note: Included in miscellaneous and other registration fee exemptions, all of which are estimated to be \$0.1 million in FY 2020.

School vehicles owned by religious organizations

No reliable estimate

Note: Included in miscellaneous and other registration fee exemptions, all of which are estimated to be \$0.1 million in FY 2020.

Vehicles owned by disabled veterans

0.1 0.1 0.1 0.1

Note: Included in miscellaneous and other registration fee exemptions, all of which are estimated to be \$0.1 million in FY 2020.

Vehicles owned by federal, State, or local governments

0.6 0.6 0.6 0.6

Vehicles owned by the Red Cross

No reliable estimate

Note: Included in miscellaneous and other registration fee exemptions, all of which are estimated to be \$0.1 million in FY 2020.

Vehicles owned by veterans' organizations

No reliable estimate

Note: Included in miscellaneous and other registration fee exemptions, all of which are estimated to be \$0.1 million in FY 2020.

<b>Motor Vehicle Registration Fees Total:</b>	<b>0.8</b>	<b>0.8</b>	<b>0.8</b>	<b>0.8</b>
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	FY 2017	FY 2018	FY 2019	FY 2020
<b>Motor Vehicle Titling Tax</b>				
<b>Credit for:</b>				
<i>Legal reference: Art. TR Sec. 13-809</i>				
Out-of-state sales or excise tax paid by persons moving to Maryland	4.3	4.2	4.2	4.2
<i>Legal reference: Art. TR Sec. 13-815</i>				
Electric vehicles	1.8	3.0	3.0	3.0
<b>Exemption for:</b>				
<i>Legal reference: Art. TR Sec. 13-102</i>				
Farm equipment		No reliable estimate		
Vehicles owned by federal government		No reliable estimate		
<i>Legal reference: Art. TR Sec. 13-810</i>				
Buses used for handicapped transportation		Included in passenger buses		
Buses used for public school transportation		No reliable estimate		
Civil Air Patrol vehicles		No reliable estimate		
Note: Included in miscellaneous and other registration fee exemptions, all of which are estimated to be \$0.1 million in FY 2020.				
Excluding the value of trade-ins	134.0	134.1	136.1	138.1
Note: Includes exemption from the sales and use tax.				
Fire engines and fire department apparatus		No reliable estimate		
Hearing and vision screening vehicles		No reliable estimate		
Leased State vehicles		Negligible		
Leased vehicles purchased by the lessee	4.5	5.9	5.9	5.9
Miscellaneous titling tax exemptions		No reliable estimate		
Mobile homes over 35 feet		No reliable estimate		
Note: Mobile homes over 35 ft., when installed on sites, are taxed as real property.				
Red Cross vehicles		No reliable estimate		
Registered passenger buses	19.4	13.8	13.8	13.8
Registered truck tractors		Included in passenger buses		
School buses owned by religious organizations		No reliable estimate		
Titling tax for out-of-state law enforcement vehicles		No reliable estimate		
Transfer of vehicles from specified trusts		Negligible		
Vehicles owned by private schools		No reliable estimate		
Vehicles owned by state and its subdivisions	19.6	22.1	22.1	22.1
Vehicles owned by U.S. and used in an investigation		No reliable estimate		
Vehicles owned by veterans' organizations		No reliable estimate		
Vehicles purchased for short-term rental purposes	78.5	84.4	84.4	84.4
Vehicles transferred into an inter vivos trust if transferor is the beneficiary	1.7	1.6	1.6	1.6
<b>Motor Vehicle Titling Tax</b>	<b>263.8</b>	<b>269.1</b>	<b>271.1</b>	<b>273.1</b>

**Property Transfer Tax**

**Exemptions for:**

*Legal reference: Art. EST Sec. 14.5-1001*

Transfer of real property from specified trusts

No reliable estimate

*Legal Reference: Art. TP Sec. 12-108*

Transfers between parent business entity and subsidiary or among wholly owned subsidiaries

No reliable estimate

*Legal reference: Art. TP Sec. 12-108 and 13-107*

Transfers made from estates with no consideration and to and from trusts

No reliable estimate

*Legal reference: Art. TP Sec. 12-117*

Property Conveyed from Sole Proprietorship to LLC

No reliable estimate

*Legal reference: Art. TP Sec. 13-203*

Miscellaneous property tax exemptions

Tax rate halved for first time Maryland home buyers

No reliable estimate  
14.1      14.4      14.7      15.0

*Legal reference: Art. TP Sec. 13-207*

Conversions of foreign entities to LLCs

No reliable estimate

Corporate or partnership conveyances

No reliable estimate

Judgments, orders of satisfaction or participation agreements

No reliable estimate

Land installment contracts, options to purchase real prop or short-term leases

No reliable estimate

Mergers, consolidations or transfers from partnerships to LLCs

No reliable estimate

Transfers between domestic partners, former domestic partners or relatives

No reliable estimate

Transfers between spouses, former spouses or relatives

No reliable estimate

Transfers for cooperative housing corporations

No reliable estimate

Transfers of corporate property between related corporations

No reliable estimate

Transfers of supplemental, previously recorded instruments/deeds for prior contract of sale

No reliable estimate

Transfers to governments or public agencies

No reliable estimate

Transfers upon conversion of joint ventures or sole proprietorships to an LLC

No reliable estimate

*Legal reference: Art. TP Sec. 13-303*

Agricultural land in calculating the tax rate when transferred with land for another purpose

No reliable estimate

	FY 2017	FY 2018	FY 2019	FY 2020
<i>Legal reference: Art. TP Sec. 13-413</i> Principle residence surrendered in bankruptcy Note: Estimate from fiscal note for HB 469 of 2017 Legislative Session.				No reliable estimate
<b>Property Transfer Tax</b>	<b>14.1</b>	<b>14.4</b>	<b>14.7</b>	<b>15.0</b>
<b>Public Service Co. Franchise Tax</b>				
<b>Exemption for:</b>				
<i>Legal reference: Art. TG Sec. 8-401</i> Internet services				No reliable estimate
<b>Tax credits for:</b>				
<i>Legal reference: Art. TG Sec 8-417</i> Sales to large industrial customers for production activity	2.2	1.3	1.3	1.3
<i>Legal Reference: Art. TG Sec. 8-214</i> Financial institution franchise tax credit for donations to nonprofit neighborhood revitalization projects				No reliable estimate
<i>Legal reference: Art. TG Sec. 8-406</i> Purchase of MD-mined coal. Note: Capped at \$6 million in FY 2015. Begin phase out in FY 2016 - FY 2021, capped at \$3 million.	3.0	3.0	3.0	3.0
Rehabilitating historic/heritage structures				No reliable estimate
<i>Legal reference: Art. TG Sec. 8-407</i> Telephone lifeline service	0.3	0.3	0.3	0.3
<i>Legal reference: Art. TG Sec. 8-411</i> Job creation				No reliable estimate
<i>Legal reference: Art. TG Sec. 8-412</i> Donations to nonprofit neighborhood revitalization projects				No reliable estimate
<i>Legal reference: Art. TG Sec. 8-413</i> Expenses for hiring qualified employees with disabilities				No reliable estimate
<i>Legal reference: Art. TG Sec. 8-415</i> Expenses for employer-paid long-term care insurance premiums				No reliable estimate
<b>Public Service Co. Franchise Tax Total:</b>	<b>5.5</b>	<b>4.6</b>	<b>4.6</b>	<b>4.6</b>

	FY 2017	FY 2018	FY 2019	FY 2020
<b>Sales and Use Tax</b>				
<b>Exemptions or exclusions for:</b>				
<i>Legal reference: Art. TG Sec. 11-101</i>				
"Core value" of used truck parts exchanged for remanufactured parts	0.1	0.1	0.2	0.2
Expense reimbursements while providing taxable detective resources	0.2	0.2	0.2	0.2
Separately-stated Admissions and Amusement tax charges	0.2	0.3	0.3	0.3
<i>Legal reference: Art. TG Sec. 11-104</i>				
40% of the purchase price for retail sales of new mobile homes	1.1	1.1	1.1	1.1
<i>Legal reference: Art. TG Sec. 11-201</i>				
Sales for agricultural purposes or of agricultural products	222.2	229.7	237.5	245.5
Sales through bulk vending machines	1.2	1.2	1.2	1.2
<i>Legal reference: Art. TG Sec. 11-204</i>				
Facilities operated under MD Vending Program for the Blind on military bases			Negligible	
Note: Estimated revenue cost is under \$15,000 annually.				
Parent-teacher organizations and other nonprofits internal to elementary and secondary schools	0.2	0.2	0.2	0.2
Sales by hospital thrift shops	0.1	0.1	0.1	0.1
Sales by religious organizations	5.7	5.8	6.0	6.1
Sales by State mental hospital gift shops			Negligible	
Note: There are no gift shops in these institutions				
Sales for fund raising to benefit schools/students	1.5	1.6	1.6	1.6
Sales to cemetery companies			Negligible	
Sales to certain out-of-state nonprofit organizations			No reliable estimate	
Sales to charitable organizations	119.2	122.7	125.8	129.0
Sales to credit unions	0.4	0.4	0.4	0.4
Sales to educational organizations	14.0	14.6	14.9	15.2
Sales to fire, rescue, and ambulance companies	1.8	1.9	1.9	2.0
Sales to religious organizations	17.0	17.4	17.9	18.3
Sales to veterans' organizations	0.1	0.1	0.1	0.1
Sales under \$500 to nonprofit senior citizens' organizations			No reliable estimate	
<i>Legal reference: Art. TG Sec. 11-205</i>				
Sales of US, Maryland and POW/MIA flags			Negligible	



	FY 2017	FY 2018	FY 2019	FY 2020
<i>Legal reference: Art. TG Sec. 11-206</i>				
Food delivered for immediate consumption by a nonprofit vendor	0.4	0.4	0.4	0.4
Sales of certain "snack" and "healthy" foods sold through vending machines	8.1	8.1	8.4	8.6
Sales of crabs and seafood for consumption off premises	2.7	2.8	2.9	2.9
Sales of food at schools, colleges and universities	25.8	26.4	27.1	27.8
Sales of food by religious organizations	8.7	8.9	9.1	9.4
Sales of food for consumption off premises	683.1	701.2	719.5	737.6
Sales of food on vehicles engaged in interstate commerce		Negligible		
Sales of food to support fire, rescue and ambulance companies	0.2	0.2	0.2	0.2
Sales of food to support veterans' organizations	1.9	2.0	2.0	2.1
<i>Legal reference: Art. TG Sec. 11-207</i>				
Fuel rate adjustment charges on sales of electricity, steam, natural or artificial gas, etc. used in the common areas of residential co	0.6	0.6	0.6	0.6
Residential sales of electricity to a nonprofit planned retirement community	0.3	0.3	0.3	0.3
Residential sales of fuel, electricity, steam, natural or artificial gas, etc.	398.5	405.3	411.4	415.9
<i>Legal reference: Art. TG Sec. 11-208</i>				
Sales of film or tape used in television broadcasting	0.7	0.7	0.7	0.7
Sales of marine equipment or machinery for ocean-going vessels	0.9	0.9	0.9	0.9
Sales of vehicles used in interstate commerce	16.6	17.1	17.4	17.4
<i>Legal reference: Art. TG Sec. 11-209</i>				
Casual and isolated sales		Negligible		
Certain transfers of business property		Negligible		
<i>Legal reference: Art. TG Sec. 11-210</i>				
Sales of certain bakery equipment		Negligible		
Note: Estimated at under \$25,000 annually.				
Sales of machinery and equipment used to produce "Energy Star" windows and entry doors	0.3	0.3	0.3	0.3
Sales of machinery and utilities used to produce bituminous concrete	0.3	0.3	0.3	0.3
Sales of tangible personal property used predominantly in a production activity	109.9	113.2	114.7	114.7
<i>Legal reference: Art. TG Sec. 11-211</i>				
Sales of medicine, medical supplies and health aids	482.7	506.5	528.2	550.8

	FY 2017	FY 2018	FY 2019	FY 2020
<i>Legal reference: Art. TG Sec. 11-212</i>				
Sales of diesel fuel used in coal mine reclamation		Negligible		
Note: Less than \$20,000 annually.				
Sales of wood products for mining purposes		Negligible		
<i>Legal reference: Art. TG Sec. 11-213</i>				
Sale of used mobile homes	0.3	0.3	0.3	0.3
<i>Legal reference: Art. TG Sec. 11-214</i>				
Sales of precious metal coins or bullion over \$1,000	3.1	3.1	3.1	3.2
Use of nonresidential personal property		Negligible		
<i>Legal reference: Art. TG Sec. 11-215</i>				
Sales and printing of free newspapers	4.2	4.2	4.2	4.2
Sales of government documents, publications, etc.	4.8	4.9	5.0	5.1
Sales of out-of-state direct mail advertising materials	5.0	5.1	5.1	5.1
Sales of photographic and artistic materials used in publication	13.3	13.9	14.2	14.6
<i>Legal reference: Art. TG Sec. 11-216</i>				
Sales of tangible personal property to nonprofit organizations for use in another state		No reliable estimate		
<i>Legal reference: Art. TG Sec. 11-217</i>				
Certain sales for R&D purposes	23.7	24.6	25.3	26.0
<i>Legal reference: Art. TG Sec. 11-218</i>				
Sales of fuel or repair parts for commercial vessels		Negligible		
Sales of seafood harvesting equipment	2.7	2.8	2.8	2.9
<i>Legal reference: Art. TG Sec. 11-219</i>				
Optional computer software maintenance contracts	8.6	9.1	9.3	9.6
<i>Legal reference: Art. TG Sec. 11-220</i>				
Sales to the State and its subdivisions	453.8	471.9	490.0	508.0

	FY 2017	FY 2018	FY 2019	FY 2020
<i>Legal reference: Art. TG Sec. 11-221</i>				
Long-term motor vehicle leases	26.0	27.0	27.8	28.7
Sales of admissions subject to the Admissions and Amusement tax	76.4	73.6	74.8	76.1
Sales of certain communications services subject to the federal excise tax	84.2	80.9	81.4	82.2
Sales of items taxed in another state		Negligible		
Sales of materials taxed under other laws		No reliable estimate		
Sales of motor fuel subject to the motor fuel or motor carrier tax	753.2	781.3	810.4	840.6
Sales of motor vehicles, except house/office trailers, subject to the motor vehicle excise tax	823.4	841.5	877.2	914.4
Sales of rentals of motion pictures subject to the Admissions and Amusement tax		Negligible		
Sales of vessels subject to the boat excise tax	18.9	19.1	19.3	19.5
Trade-in allowance against motor vehicle excise tax		No reliable estimate		
Note: Included in estimate for value of trade-ins.				
<i>Legal reference: Art. TG Sec. 11-222</i>				
Sales of testing equipment to be transferred to U.S. Government		No reliable estimate		
<i>Legal reference: Art. TG Sec. 11-223</i>				
Sales of buses for use in public transportation systems	1.4	1.5	1.5	1.5
<i>Legal reference: Art. TG Sec. 11-224</i>				
Sales of water through pipes	36.9	37.3	38.1	38.8
<i>Legal reference: Art. TG Sec. 11-225</i>				
Sales of certain computer programs	2.6	2.6	2.7	2.7
<i>Legal reference: Art. TG Sec. 11-226</i>				
Sales of certain energy-efficient appliances		No reliable estimate		
Sales of multifuel pellet stoves designed to burn agricultural field corn		Negligible		
<i>Legal reference: Art. TG Sec. 11-227</i>				
Sales of property or services used in film production activity	0.7	0.7	0.7	0.7
<i>Legal reference: Art. TG Sec. 11-228</i>				
Back to school clothing and footwear tax free period	5.9	6.1	6.4	6.6
<i>Legal reference: Art. TG Sec. 11-229</i>				
Sales of power to operate machinery used to produce snow for commercial purposes		Negligible		

	FY 2017	FY 2018	FY 2019	FY 2020
<i>Legal reference: Art. TG Sec. 11-230</i> Sales of geothermal, wind or solar energy equipment	0.4	0.4	0.4	0.4
<i>Legal reference: Art. TG Sec. 11-231</i> Sales of space at Corporate Training Centers	0.4	0.4	0.4	0.4
<i>Legal reference: Art. TG Sec. 11-232</i> Sales of construction material or warehousing equipment for use in Baltimore County on property previously owned by Bethlehem Steel		No reliable estimate		
<i>Legal reference: Art. TG Sec. 11-411</i> Light rail vehicles purchased for the Purple Line		Negligible		
<i>Legal Reference: Art. TG Sec. 4-104</i> The admissions and amusement tax charges or fees to participate in an amateur recreational sports event or league in Baltimore		No reliable estimate		
<b>Refund for:</b> <i>Legal reference: Art. TG Sec. 11-411</i> More Jobs for Marylanders Refund		Not in existence	Negligible	
<b>Sales and Use Tax Total:</b>	<b>4,476.6</b>	<b>4,604.9</b>	<b>4,754.2</b>	<b>4,903.9</b>
<b>State Property Tax</b>				
<b>Exemptions for property used for or by:</b>				
<i>Legal reference: Art. TP Sec. 7-201</i> Nonprofit cemetery and mausoleum property	0.2	0.2	0.1	0.1
<i>Legal reference: Art. TP Sec. 7-202</i> Educational uses	23.7	27.2	27.2	27.2
Lodges, trade and civic associations, clubs, and other nonprofit organizations Note: Includes charitable organizations, church societies and clubs.	0.5	0.6	0.5	0.5
Nonprofit hospitals and health facilities	7.9	7.3	7.2	7.0
Nonprofit housing for the elderly	0.5	0.6	0.6	0.7
Youth camps Note: Additional legal references: TP 7-212, 233.	0.3	0.2	0.2	0.2
<i>Legal reference: Art. TP Sec. 7-203</i> The Chesapeake Bay Foundation Note: Revenue loss is less than \$30,000 annually.		Negligible		

	FY 2017	FY 2018	FY 2019	FY 2020
<i>Legal reference: Art. TP Sec. 7-204</i> Religious organizations	9.8	10.9	10.9	10.9
<i>Legal reference: Art. TP Sec. 7-205</i> Community water systems	No reliable estimate			
<i>Legal reference: Art. TP Sec. 7-206</i> Continuing care facilities for the aged	No reliable estimate			
<i>Legal reference: Art. TP Sec. 7-207</i> \$15,000 of assessed value for blind and surviving spouses Note: Revenue loss is less than \$40,000 annually.	Negligible			
<i>Legal reference: Art. TP Sec. 7-208</i> Disabled veterans and surviving spouses	2.1	3.2	2.9	2.8
<i>Legal reference: Art. TP Sec. 7-209 F.N. for HB114 effective FY07</i> Volunteer fire companies	0.7	0.5	0.5	0.5
<i>Legal reference: Art. TP Sec. 7-210,11</i> Federal government property	13.7	13.5	13.5	13.5
Local government property	15.8	16.0	16.1	16.1
Property used for heating/cooling of state owned/occupied property Note: No revenue loss; properties potentially affected are already tax exempt.	Negligible			
State government property	9.5	9.5	9.5	9.5
<i>Legal reference: Art. TP Sec. 7-214</i> Historical societies and war memorials	0.7	0.7	0.7	0.7
<i>Legal reference: Art. TP Sec. 7-215</i> Housing authorities	2.9	3.0	3.0	3.0
<i>Legal reference: Art. TP Sec. 7-234</i> Veterans' organizations	0.4	0.5	0.5	0.5
<i>Legal reference: Art. TP Sec. 7-242</i> Wind energy equipment and solar energy	No reliable estimate			

	FY 2017	FY 2018	FY 2019	FY 2020
<b>Exemptions or exclusions for:</b>				
<i>Legal reference: Art. HCD Sec. 12-104</i>				
Montgomery County Housing Opportunities Commission Exemption		Not in existence		No rel. est.
<b>Miscellaneous property tax exemptions:</b>				
<i>Legal reference: Art. TP Sec. 7-299</i>				
Miscellaneous property tax exemptions	1.9	2.1	2.1	2.1
Note: Includes property of foreign governments, fairgrounds, solar energy devices, etc.				
<i>Legal reference: Art. TP Sec. 7-303</i>				
Landing areas at privately owned, public use airports		Negligible		
Note: Tax expenditure is under \$5,000 annually.				
<b>Tax credits for:</b>				
<i>Legal reference: Art. ED Sec. 5-105</i>				
BRAC Zone Tax Credit	0.8	2.1	2.1	DNE
Note: BRAC is a 10 year program beginning in FY 2010 and scheduled to end in FY 2020.				
<i>Legal reference: Art. TP Sec. 9-103</i>				
Urban Enterprise Zone Tax Credit	19.9	26.4	25.0	26.3
<i>Legal reference: Art. TP Sec. 9-104; Art. TG Sec. TP Sec. 9-102</i>				
Homeowners' Tax Credits	54.2	61.7	65.5	66.5
Renters' Tax Credit	3.1	3.6	4.0	4.4
<i>Legal reference: Art. TP Sec. 9-105</i>				
Homestead property tax credit for properties with assessment increases over 10%	0.8	0.9	0.9	0.9
Note: Local governments forego about 16 times the State credits. See SB 520, HB 199 (2010).				
<i>Legal reference: Art. TP Sec. 9-110</i>				
More Jobs for Marylanders Tax Credit		Not in existence		Negligible
<b>State Property Tax Total:</b>	<b>169.3</b>	<b>190.7</b>	<b>193.0</b>	<b>193.4</b>

	FY 2017	FY 2018	FY 2019	FY 2020
<b>Tobacco Tax</b>				
<b>Exemption for:</b>				
<i>Legal Reference: Art. TG Sec. 12-104</i>				
Cigarettes brought into the state in small quantities		No reliable estimate		
Cigarettes for sale at post exchanges and commissaries		No reliable estimate		
Other tobacco products brought into the state in small quantities		No reliable estimate		
Other tobacco products for sale at post exchanges and commissaries		No reliable estimate		
<b>Tobacco Tax Total:</b>	-	-	-	-
<b>Vessel Excise Tax</b>				
Exemptions for:				
<i>Legal reference: Art. NR Sec. 8-716</i>				
Miscellaneous exemptions from the vessel tax	0.1	0.1	0.1	0.1
Value of trade-ins	1.2	1.2	1.2	1.2
Vessels purchased by charitable organizations		Negligible		
Vessels purchased by the State or its subdivisions.		Negligible		
Vessels titled to a licensed dealer for resale, rental, or leasing purposes	1.2	1.3	1.3	1.3
<b>Tax credits for:</b>				
<i>Legal reference: Art. NR Sec. 8-716</i>				
For excise tax paid in another state	0.2	0.2	0.2	0.2
Note: 9.6% is shared by local governments as Highway User Revenue in FY 2017 to FY 2019 and 13.5% in FY 2020.				
<b>Vessel Excise Tax Total:</b>	<b>2.8</b>	<b>2.8</b>	<b>2.8</b>	<b>2.8</b>
<b>Total Tax Expenditures:</b>	<b>8,758.5</b>	<b>9,049.2</b>	<b>9,418.2</b>	<b>9,674.2</b>