

MARYLAND
Tax Expenditures Report
Fiscal Year 2016

Presented to the Governor and General Assembly
by the Department of Budget and Management
February 2015

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



MARYLAND
DEPARTMENT OF
BUDGET & MANAGEMENT

LAWRENCE J. HOGAN, JR.
Governor

BOYD K. RUTHERFORD
Lieutenant Governor

DAVID R. BRINKLEY
Secretary

February 27, 2015

The Honorable Lawrence J. Hogan, Jr.
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 2013 - 2016, 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. Special thanks go to David Van Remoortere of the Bureau of Revenue Estimates and Meredith Decker and Aaron Barker of the Office of Budget Analysis. Without their hard work and careful analysis, this report would not be possible.

Sincerely,



Marc Nicole
Director
Office of Budget Analysis

cc: Secretary David R. Brinkley

Statistical Summary					
Tax Expenditures by Function					
(millions of dollars)					
		FY 13	FY 14	FY 15	FY 16
I.	Structural Tax Expenditures				
	Income Tax Personal Exemption	652.7	644.9	651.3	657.9
	Income Tax Standard Deduction	135.3	133.4	134.7	136.1
	Total - Structural Tax Expenditures	788.0	778.3	786.1	793.9
II.	Categorical Tax Expenditures				
	Agriculture	191.9	198.1	209.9	220.4
	Business	312.6	308.6	309.0	313.8
	Charity	351.2	346.7	356.9	364.0
	Education	79.7	78.4	80.5	83.0
	Elderly	411.5	399.6	403.6	407.7
	Employment-related	181.2	164.7	173.6	183.9
	Environment	5.5	4.7	4.6	4.6
	Families	1,151.8	1,183.8	1,207.6	1,228.2
	Fire and Rescue	2.9	4.3	4.4	4.4
	Handicapped and Disabled	0.3	0.3	0.3	0.3
	Housing	753.2	769.6	782.9	796.7
	Interstate Commerce	16.3	16.3	17.0	17.7
	Medical and Health	542.3	544.7	570.1	595.2
	Poverty	229.3	226.2	226.8	228.9
	Religious	39.1	39.6	40.1	41.5
	Veterans and Military	12.7	12.7	12.9	13.1
	Volunteer and Nonprofit	5.0	5.0	5.5	5.6
	Miscellaneous	505.6	560.8	544.2	548.2
	Total - Categorical Tax Expenditures	4,792.3	4,864.2	4,950.1	5,057.2
III.	Incidental Tax Expenditures				
	Administrative	67.2	68.3	68.4	68.4
	Double Taxation	1,942.9	1,999.9	2,089.0	2,152.0
	Reciprocal Exemptions	15.6	52.0	52.4	52.7
	Fuel for Non-transportation Uses	2.2	2.2	2.2	2.2
	Governments	478.9	484.4	506.4	527.6
	Total - Incidental Tax Expenditures	2,506.8	2,606.7	2,718.4	2,802.9
	Total - All Tax Expenditures	8,087.0	8,249.3	8,454.5	8,654.0

Note: Totals may not add due to rounding.

Statistical Summary					
Categorical Tax Expenditures by Tax					
(millions of dollars)*					
		FY 13	FY 14	FY 15	FY 16
I.	Individual Income Tax				
	Itemized Deductions	1,233.9	1,229.5	1,257.8	1,285.2
	Subtractions	454.3	443.8	448.7	453.0
	Credits	264.9	264.6	268.7	271.0
	Elderly and Blind Exemptions	29.7	29.7	30.0	30.3
	Total - Individual Income Tax	1,982.8	1,967.6	2,005.1	2,039.5
II.	Other Taxes				
	Sales & Use Tax	1,989.6	2,033.1	2,102.8	2,171.4
	Corporation Income Tax**	361.5	402.2	368.3	366.9
	Insurance Premiums Tax	135.6	133.1	136.7	140.1
	State Property Tax	138.0	133.5	136.2	136.7
	Motor Vehicle Titling Tax**	116.7	119.2	120.3	121.6
	Inheritance Taxes	47.4	52.1	54.2	56.5
	Property Transfer Tax	10.8	11.6	12.4	13.4
	Public Service Company Franchise Tax	3.8	5.9	7.8	4.8
	Motor Vehicle Fuel Tax**	3.3	3.3	3.3	3.3
	Motor Vehicle Registration Fees**	2.6	2.4	2.4	2.4
	Boat Titling Tax	1.2	1.1	1.2	1.3
	Alcoholic Beverage Taxes	0.1	0.1	0.1	0.1
	Tobacco Tax	No reliable estimate			
	Total - Other Taxes	2,810.5	2,897.6	2,945.6	3,018.4
	Total - Categorical Tax Expenditures*	4,792.3	4,864.2	4,950.1	5,057.2
<p>* Excludes structural tax expenditures (income tax regular personal exemptions and standard deduction) and incidental tax expenditures (for example, exemptions for governments).</p>					
<p>** Local governments bear a portion of this foregone revenue.</p>					
<p>Note: Totals may not add due to rounding.</p>					

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Maryland's Tax Expenditure Reporting Law

Section 7-118 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 repeal of the provision would add more to the cost of collecting the tax than it would generate in revenue.

Local Effects

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 62 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.

It is important to note that, at this time, for most items, FY 2015 and FY 2016 represent estimates based on economic trends or changes in statute, not on actual taxes or reporting data collected in those years.

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. Data was received from the Maryland Insurance Administration, the Maryland Department of Transportation, the State Department of Assessments and Taxation, the Department of Natural Resources, the Department of Business and Economic Development, and the Maryland Energy Administration. The Bureau of Revenue 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

Fiscal Years 2013 – 2016

I. Structural Tax Expenditures

	Millions of Dollars			
	FY 13	FY 14	FY 15	FY 16
Income tax personal exemptions Legal reference: Art. TG Sec. 10-211 Note: Local effect is \$403.8 million in FY 2015, \$407.9 million in FY 2016.	652.7	644.9	651.3	657.9
Individual income tax standard deduction Legal reference: Art. TG Sec. 10-217 Note: Local effect is \$83.5 million in FY 2015, \$84.4 million in FY 2016.	135.3	133.4	134.7	136.1
Total:	788.0	778.3	786.1	793.9

II. Categorical Tax Expenditures
1. Agriculture and Fisheries

	Millions of Dollars			
	FY 13	FY 14	FY 15	FY 16
Corporate income tax subtraction for conservation tillage 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	0.0	0.0	0.0	0.0
Corporate income tax subtraction for manure spreading equipment Legal reference: Art. TG Sec. 10-308			No reliable estimate	
Exemption from the inheritance tax for payment deferral for qualified agricultural property Legal reference: Art. TG Sec. 7-307			No reliable estimate	
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% of this would be distributed to local governments in FY 2016 as Highway User Revenue.	0.1	0.1	0.1	0.1
Personal income tax subtraction for conservation tillage 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			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	0.1	0.1	0.1
Exemption from the sales tax of sales for agricultural purposes and of agricultural products Legal reference: Art. TG Sec. 11-201	186.7	193.0	204.6	215.0

1. Agriculture and Fisheries (Continued)

	Millions of Dollars			
	FY 13	FY 14	FY 15	FY 16
Exemption from the sales tax of sales of crabs and seafood for consumption off-premises Legal reference: Art. TG Sec. 11-206	2.5	2.5	2.6	2.6
Exemption from the sales tax of sales of seafood harvesting equipment Legal reference: Art. TG Sec. 11-218	2.4	2.4	2.5	2.6
Exemption from the sales tax of sales of multifuel pellet stoves designed to burn agricultural field corn Legal reference: Art. TG Sec. 11-226			No reliable estimate	
Exemption of farm equipment from vehicle title requirements Legal reference: Art. TR Sec. 13-102			No reliable estimate	
Total:	191.9	198.1	209.9	220.4

2. Business	Millions of Dollars			
	FY 13	FY 14	FY 15	FY 16
Exclusion of the value of trade-ins from the boat tax Legal reference: Art. NR Sec. 8-716	1.1	1.0	1.1	1.2
Corporate income tax subtraction for dividends for domestic corporations claiming foreign tax credits Legal reference: Art. TG Sec. 10-307	30.0	32.4	26.0	25.8
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 dividends from related foreign corporations Legal reference: Art. TG Sec. 10-307	83.8	55.8	63.5	63.8
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			
Corporate income tax gain/loss adjustment for utility company stranded costs Legal reference: Art. TG Sec. 10-309. Subtraction last claimed in TY03 at \$8.6 million.	0.0	0.0	0.0	0.0
Enterprise zone tax credit on corporate income tax Legal reference: Art. TG Sec. 10-702	0.2	0.2	0.2	0.2
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			
Corporate income tax credit for job creation in Regional Institution Strategic Enterprise (RISE) Zones Legal reference: Art. TG Sec. 10-702	0.0	0.0	0.0	0.1

2. Business (Continued)	Millions of Dollars			
	FY 13	FY 14	FY 15	FY 16
Corporate income tax credit for purchases of Maryland-mined coal Legal reference: Art. TG Sec. 10-704.1	0.0	0.0	0.0	0.0
Corporate income tax credit for qualified R&D expenses Legal reference: Art. TG Sec. 10-721	8.0	8.0	9.0	9.0
Corporate income tax credit for cellulosic ethanol technology R&D Legal reference: Art. TG Sec. 10-726	0.0	0.0	0.0	0.0
Corporate income tax credit for bio-heating oil for use in space or water heating Legal reference: Art. TG Sec 10-727 Note: Sunsets June 30, 2018.	0.0	0.0	0.0	0.0
Corporate income tax credit for qualified film production entities Legal reference: Art. TG Sec 10-730 Note: Credit entirely claimed against corporate income tax. FY 2015 credit is \$7.5 million, supplemented by \$7.5 million in grants. FY 2016 is proposed at \$6.8 million.	7.5	25.0	7.5	6.8
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
Corporate income tax credit for cybersecurity investment Legal reference: Proposed Art. TG Sec. 10-733 Note: Credit split between corporate and individual income tax. Appropriated at \$1.5 million in FY 2015 and proposed at \$1.5 million in FY 2016.	-	0.1	1.5	1.5
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% of this would be distributed to local governments in FY 2016 as Highway User Revenue.	0.1	0.1	0.1	0.1
Personal income tax subtraction for provision of targeted jobs Legal reference: Art. TG Sec. 10-208	No reliable estimate			

2. Business (Continued)

	Millions of Dollars			
	FY 13	FY 14	FY 15	FY 16
Enterprise Zone tax credit on personal income taxes Legal reference: Art. TG Sec. 10-702	0.0	0.1	0.1	0.1
Personal income tax credit for cogenerators' purchase of MD-mined coal Legal reference: Art. TG Sec. 10-704.1 Note: Corporations take all credits against franchise tax.	0.0	0.0	0.0	0.0
Personal income tax credit for qualified R&D expenses Legal reference: Art. TG Sec. 10-721 Note: Sunsets July 1, 2021.	0.1	0.1	0.1	0.1
Personal income tax credit for cellulosic ethanol technology R&D Legal reference: Art. TG Sec. 10-726 Note: No credits claimed.	0.0	0.0	0.0	0.0
Personal income tax credit for bio-heating oil for use in space or water heating Legal reference: Art. TG Sec 10-727 Note: Effective July 1, 2008. Sunsets June 30, 2018.	No reliable estimate			
Personal income tax credit for qualified film production entities Legal reference: Art. TG Sec 10-730 Note: Credit entirely claimed against corporate income tax. FY 2015 credit is \$7.5 million, supplemented by \$7.5 million in grants. FY 2016 is proposed at \$6.8 million.	0.0	0.0	0.0	0.0
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
Corporate income tax credit for first-year leases of small businesses performing security-based contracting Legal reference: Art. TG Sec. 10-732	-	-	1.0	1.0
Individual income tax credit for first-year leases of small businesses performing security-based contracting Legal reference: Art. TG Sec. 10-732	-	-	0.9	0.9

2. Business (Continued)

	Millions of Dollars			
	FY 13	FY 14	FY 15	FY 16
Personal income tax credit for cybersecurity investment Legal reference: Proposed Art. TG Sec. 10-733 Note: Credit split between corporate and individual income tax. Appropriated at \$1.5 million in FY 2015 and proposed at \$1.5 million in FY 2016.	Included in Corporate Income Tax			
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			
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.	0.0	0.0	0.0	0.0
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 public service company franchise tax of internet services Legal reference: Art. TG Sec. 8-401	No reliable estimate			
Public service company franchise tax credit for purchase of MD-mined coal Legal reference: Art. TG Sec. 8-406 Note: Capped at \$2.5 million for FY 2013, \$4.5 million for FY 2014, \$6 million in FY 2015. Begin phase out in FY 2016, cap at \$3 million.	2.5	4.1	6.0	3.0
Public service company franchise tax credit for sales to large industrial customers for production activity Legal reference: Art. TG Sec 8-417	1.0	1.5	1.5	1.5
Property tax credit for the Urban Enterprise Zone Tax Credit Legal reference: Art. TP Sec 9-103	17.0	13.7	14.4	16.3
Property tax credit for the BRAC Zone Tax Credit Legal reference: Art. TP Sec 5-105	0.2	0.8	0.7	0.8

2. Business (Continued)

	Millions of Dollars			
	FY 13	FY 14	FY 15	FY 16
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	0.1	0.1
Exemption from the sales tax of sales to cemetery companies Legal reference: Art. TG Sec. 11-204		No reliable estimate		
Exemption from the sales tax of sales to credit unions Legal reference: Art. TG Sec. 11-204	0.3	0.3	0.3	0.4
Exemption from the sales tax of certain transfers of business property Legal reference: Art. TG Sec. 11-209		No reliable estimate		
Exemption from the sales tax of sales of tangible personal property used predominantly in a production activity Legal reference: Art. TG Sec. 11-210	98.3	98.5	103.0	106.7
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.		No reliable estimate		
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 wood products for mining purposes Legal reference: Art. TG Sec. 11-212		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.		No reliable estimate		
Exemption from the sales tax of the use of nonresidential personal property Legal reference: Art. TG Sec. 11-214		No reliable estimate		

2. Business (Continued)	Millions of Dollars			
	FY 13	FY 14	FY 15	FY 16
Exemption from the sales tax of sales of precious metal coins or bullion over \$1,000 Legal reference: Art. TG Sec. 11-214	2.7	2.9	3.0	3.0
Exemption from the sales tax for sales and printing of free newspapers Legal reference: Art. TG Sec. 11-215	3.8	3.8	4.0	4.2
Exemption from the sales tax for sales of out-of-state direct mail advertising materials Legal reference: Art. TG Sec. 11-215	4.4	4.4	4.6	4.9
Exemption from the sales tax of sales of photographic and artistic materials used in publication Legal reference: Art. TG Sec. 11-215	11.5	11.6	12.2	12.8
Exemption from the sales tax of certain sales for R&D purposes Legal reference: Art. TG Sec. 11-217	21.1	21.1	22.1	22.9
Exemption from the sales tax of sales of fuel or repair parts for commercial vessels Legal reference: Art. TG Sec. 11-218	No reliable estimate			
Exemption from the sales tax of optional computer software maintenance contracts Legal reference: Art. TG Sec. 11-219	7.3	7.4	7.8	8.2
Exemption from the sales tax of sales of certain computer programs Legal reference: Art. TG Sec. 11-225	2.3	2.3	2.4	2.5
Exemption from the sales tax of sales of property or services used in film production activity Legal reference: Art. TG Sec. 11-227	0.6	0.6	0.7	0.7
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	No reliable estimate			
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

2. Business (Continued)

	Millions of Dollars			
	FY 13	FY 14	FY 15	FY 16
Exemption from the titling tax for registered passenger buses Legal reference: Art. TR Sec. 13-810				
				No reliable estimate
Exemption from the titling tax for registered truck tractors Legal reference: Art. TR Sec. 13-810				
				No reliable estimate
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 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 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
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
Credit against corporate income tax for qualified expenditures at wineries and vineyards Legal reference: Art. TG Sec. 10-735	-	-	0.5	0.5

2. Business (Continued)

	Millions of Dollars			
	FY 13	FY 14	FY 15	FY 16
Credit against individual income tax for qualified expenditures at wineries and vineyards Legal reference: Art. TG Sec. 10-735	Included in corporate income tax			
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: \$8 million for FY 2013, \$10 million for FY 2014, \$12 million for FY 2015. Proposed FY 2016 appropriation of \$12 million.	1.2	1.5	1.8	1.8
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: \$8 million for FY 2013, \$10 million for FY 2014, \$12 million for FY 2015. Proposed FY 2016 appropriation of \$12 million.	6.8	8.5	10.2	10.2
Total:	312.6	308.6	309.0	313.8

3. Charity

	Millions of Dollars			
	FY 13	FY 14	FY 15	FY 16
Exemption from the boat tax of vessels purchased by charitable organizations Legal reference: Art. NR Sec. 8-716 Note: Estimated at less than \$30,000 annually.				
				Negligible
Refund of the fuel tax to the Red Cross Legal reference: Art. TG Sec. 13-901				No reliable estimate
Personal income tax deduction for charitable contributions Legal reference: Art. TG Sec. 10-204 Note: Local effect is \$153.9 million in FY 2016.	247.6	242.0	246.6	248.3
Exemption from the sales tax of sales to charitable organizations Legal reference: Art. TG Sec. 11-204	103.6	104.7	110.3	115.7
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 \$2.4 million in FY 2016.				No reliable estimate
Exemption from the titling tax of Red Cross Vehicles Legal reference: Art. TR Sec. 13-810				No reliable estimate
Total:	351.2	346.7	356.9	364.0

4. Education	Millions of Dollars			
	FY 13	FY 14	FY 15	FY 16
Corporate income tax credit for student work-based learning programs Legal reference: Art. TG Sec. 10-711 Note: Sunset on June 30, 2013.	0.1	-	-	-
Personal income tax subtraction for amounts contributed to prepaid tuition plans Legal reference: Art. TG Sec. 10-207	No reliable estimate			
Personal income tax subtraction for contributions to investment accounts Legal Reference: Art. TG Sec. 10-208 Note: Applies to the Maryland College Investment Plan and to the Maryland Broker-Dealer College Investment Plan. Capped at \$2,500 per beneficiary. As of January 2015, the College Savings Plan of Maryland has not implemented the aforementioned plan.	0.0	0.0	0.0	0.2
Personal income tax credit for student work-based learning programs. Legal reference: Art. TG Sec. 10-711 Note: Sunset June on 30, 2013.	Negligible	-	-	-
Personal income tax credit for expenses incurred by classroom teachers for advanced education Legal reference: Art. TG Sec. 10-717	6.4	4.7	4.7	4.7
Insurance premiums tax credit for student work-based learning programs Legal reference: Art. INS Sec. 6-118 Note: Sunset on June 30, 2013.	No reliable estimate		-	-
Exemption from the property tax of property for educational uses Legal reference: Art. TP Sec. 7-202	26.3	26.0	26.2	26.5
Public service company franchise tax credit for student work-based learning programs Legal reference: Art. TG Sec. 8-415 Note: Sunset on June 30, 2013	No reliable estimate		-	-
Exemption from the sales tax of certain fund raising sales to benefit schools/students Legal reference: Art. TG Sec. 11-204	1.3	1.3	1.4	1.5

4. Education (Continued)

	Millions of Dollars			
	FY 13	FY 14	FY 15	FY 16
Exemption from the sales tax of sales to educational organizations Legal reference: Art. TG Sec. 11-204	12.1	12.2	12.8	13.5
Exemption from the sales tax of sales of food at Schools, Colleges and Universities Legal reference: Art. TG Sec. 11-206	23.4	23.9	24.5	25.2
Back to school clothing and footwear sales tax exemption. Legal reference: Art. TG Sec. 11-228	10.2	10.3	10.9	11.4
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		
Total:	79.7	78.4	80.5	83.0

5. Elderly

	Millions of Dollars			
	FY 13	FY 14	FY 15	FY 16
Personal income tax subtraction for federally-taxed social security and railroad retirement benefits Legal reference: Art. TG Sec. 10-207 Note: Local effect is \$130.5 million in FY 2016.	214.0	206.4	208.5	210.5
Personal income tax pension exclusion Legal reference: Art. TG Sec. 10-209 Note: Local effect is \$102.9 million in FY 2016.	167.0	162.7	164.3	166.0
Additional personal income tax exemptions for the blind and elderly Legal reference: Art. TG Sec. 10-211 Note: Local effect is \$18.8 million in FY 2016.	29.7	29.7	30.0	30.3
Exemption from the property tax of nonprofit housing for the elderly Legal reference: Art. TP Sec. 7-202	0.5	0.5	0.5	0.6
Exemption from property tax of continuing care facilities for the aged Legal reference: Art. TP Sec. 7-206		No reliable estimate		
Exemption from the sales tax of sales under \$500 to nonprofit senior citizens' orgs Legal reference: Art. TG Sec. 11-204		No reliable estimate		
Exemption from the sales tax of residential sales of electricity to a non-profit planned retirement community Legal reference: Art. TG Sec. 11-207	0.3	0.3	0.3	0.3
Total:	411.5	399.6	403.6	407.7

6. Employment-related	Millions of Dollars			
	FY 13	FY 14	FY 15	FY 16
Corporate income tax credit for job creation (Job Creation Tax Credit) Legal reference: Art. TG Sec. 10-704.4 Note: Sunsets January 1, 2020.	0.2	0.2	0.2	0.2
Corporate income tax credit for businesses that create new jobs Legal reference: Art. TG Sec. 10-704.8	0.0	0.0	0.2	0.2
Corporate income tax credit for One Maryland project/startup costs Legal reference: Art. TG Sec. 10-714	3.5	3.8	4.7	4.8
Personal income tax itemized deduction for job expenses Legal reference: Art. TG Sec. 10-204	150.2	132.8	140.6	150.4
Personal income tax subtraction for pickup contributions for pension and retirement systems Legal reference: Art. TG Sec. 10-207	No reliable estimate			
Personal income tax subtraction for employment-related household and dependent care expenses Legal reference: Art. TG Sec. 10-208 Note: Local effect is \$15.7 million in FY 2016.	25.4	25.3	25.3	25.3
Personal income tax credit for job creation (Job Creation Tax Credit) Legal reference: Art. TG Sec. 10-704.4 Note: Sunsets January 1, 2020.	0.1	0.1	0.1	0.5
Personal income tax credit for businesses that create new jobs Legal reference: Art. TG Sec. 10-704.8	0.3	0.6	0.6	0.6
Personal income tax credit for One Maryland project/startup costs Legal reference: Art. TG Sec. 10-714	1.5	1.7	1.7	1.7

6. Employment-related (Continued)

	Millions of Dollars			
	FY 13	FY 14	FY 15	FY 16
Insurance premiums tax credit for job creation. Legal reference: Art. INS Sec. 6-114	0.0	0.0	0.0	0.0
Insurance premiums tax credit for businesses that create new jobs Legal reference: Art. INS Sec. 6-116	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 noneconomic damages Legal reference: Art. TG Sec. 10-207 Note: Fiscal estimate from SB 639 (2013)	0.0	0.2	0.2	0.2
Total:	181.2	164.7	173.6	183.9

7. Environment

	Millions of Dollars			
	FY 13	FY 14	FY 15	FY 16
Corporate income tax credit for employer-provided commuter benefits Legal reference: Art. TG Sec. 10-715	0.1	0.1	0.1	0.1
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	-	-	-	-
Corporate income tax credit for Electric Vehicle Recharging Equipment Legal reference: Art. TG Sec. 10-729; repealed by chs. 359 and 360, § 1, effective July 1, 2014	0.0	0.0	-	-
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 cost of manure spreading equipment Legal reference: Art. TG Sec. 10-208			No reliable estimate	
Personal income tax subtraction for certain sewage disposal systems Legal reference: Art. TG Sec. 10-208	0.0	0.0	0.0	0.0
Personal income tax subtraction for conservation and management program expenses Legal reference: Art. TG Sec. 10-208	0.0	0.0	0.0	0.0
Personal income tax credit for employer-provided commuter benefits Legal reference: Art. TG Sec. 10-715	0.1	0.1	0.1	0.1
Individual income tax credits for electricity produced from qualified energy resources Legal reference: Art. TG Sec. 10-720	0.0	0.1	0.1	0.1

7. Environment (Continued)

	Millions of Dollars			
	FY 13	FY 14	FY 15	FY 16
Personal income tax credit for "green buildings" construction and rehabilitation costs Legal reference: Art. TG Sec. 10-722	0.2	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	1.0	0.9	1.0	1.0
Personal income tax credit for Electric Vehicle Recharging Equipment Legal reference: Art. TG Sec. 10-729; repealed by chs. 359 and 360, § 1, effective July 1, 2014	0.3	0.3	-	-
Insurance premiums tax credit for employer-provided commuter benefits Legal reference: Art. INS Sec. 6-120 Note: Average \$61,000 per year between FY 2003 and FY 2008.		Negligible		
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
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 geothermal, wind or solar energy equipment Legal reference: Art. TG Sec. 11-230	0.3	0.4	0.4	0.4
Exemption from the property tax of residential wind energy equipment and solar energy property Legal reference: Art. TP Sec. 7-242		No reliable estimate.		

7. Environment (Continued)

	Millions of Dollars			
	FY 13	FY 14	FY 15	FY 16
Exemption from the motor vehicle titling tax for electric vehicles Legal reference: Art. TR Sec. 13-815	2.1	0.6	0.6	0.6
Individual income tax credit for oyster shell recycling Legal reference: Art. TG Sec. 10-724.1	0.0	0.1	0.1	0.1
Corporate income tax credit for oyster shell recycling Legal reference: Art. TG Sec. 10-724.1			Included in individual income tax credit	
Total:	5.5	4.7	4.6	4.6

8. Families

	Millions of Dollars			
	FY 13	FY 14	FY 15	FY 16
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 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 lineal beneficiaries or siblings Legal reference: Art. TG Sec. 7-203	46.4	50.8	52.7	54.8
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
Exemption from the inheritance tax for family farms qualifying as farmland Legal reference: Art. TP Sec. 8-209				
				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

8. Families (Continued)

	Millions of Dollars			
	FY 13	FY 14	FY 15	FY 16
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		
Personal income tax subtraction for two-income married couples Legal reference: Art. TG Sec. 10-207 Note: Local effect is \$24.1 million in FY 2016.	38.1	38.1	38.5	38.9
Certain gross income of child included in parents income Legal reference: Art. TG Sec. 10-208		No reliable estimate		
Personal income tax credit for child and dependent care expenses Legal reference: Art. TG Sec. 10-716	9.2	9.2	9.3	9.4
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).	2.3	1.1	0.5	0.6
Homeowners' property tax credit Legal reference: Art. TP Sec. 9-104; Art. TG Sec. TP Sec. 9-102	62.6	61.6	64.5	61.9
Renters' property tax relief Legal reference: Art. TP Sec. 9-104; Art. TG Sec. TP Sec. 9-102	2.0	2.4	2.4	2.7
Exemption from the sales tax for food consumed off premises Legal reference: Art. TG Sec. 11-206	618.2	632.6	648.8	666.0
Exemption from the sales tax of fuel rate adjustment charges on sales of electricity, etc. used in the common areas of residential condominiums Legal reference: Art. TG Sec. 11-207	0.6	0.5	0.6	0.6

8. Families (Continued)	Millions of Dollars			
	FY 13	FY 14	FY 15	FY 16
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	371.5	386.3	389.0	391.9
Exemption from the transfer tax for transfers between spouses, former spouses or relatives Legal reference: Art. TP Sec. 13-207		No reliable estimate		
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; fiscal estimate from HB232 (2013)	0.0	0.2	0.2	0.2
Individual income tax subtraction for unreimbursed expenses of foster parents Legal reference: Art. TG Sec. 10-208	0.0	0.0	0.2	0.3
Total:	1,151.8	1,183.8	1,207.6	1,228.2

9. Fire and Rescue	Millions of Dollars			
	FY 13	FY 14	FY 15	FY 16
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 qualifying volunteer emergency service personnel Legal reference: Art. TG Sec. 10-208 Note: Local effect is \$1.2 million in FY 2016.	0.5	1.9	2.0	1.9
Exemption from the property tax of volunteer fire companies Legal reference: Art. TP Sec. 7-209	0.5	0.5	0.5	0.5
Exemption from the sales tax of sales to fire, rescue and ambulance companies Legal reference: Art. TG Sec. 11-204	1.6	1.6	1.7	1.8
Exemption from the sales tax of sales of food to support fire, rescue and ambulance companies Legal reference: Art. TG Sec. 11-206	0.1	0.1	0.1	0.1
Refund of fuel tax for fuel used in fire and rescue vehicles Legal reference: Art. TG Sec. 13-901	0.1	0.1	0.1	0.1
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 \$2.4 million in FY 2016.	Included in Miscellaneous Exemptions			
Exemption of fire buff canteen wagons from vehicle registration fees Legal reference: Art. TR Sec. 13-903	No reliable estimate			
Exemption from the titling tax of fire engines and fire department apparatus Legal reference: Art. TR Sec. 13-810	No reliable estimate			
Total:	2.9	4.3	4.4	4.4

10. Handicapped and Disabled	Millions of Dollars			
	FY 13	FY 14	FY 15	FY 16
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 adoption expenses of special-needs children Legal reference: Art. TG Sec. 10-208			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	
Personal income tax credit for wages/child care/transportation for employees with disabilities Legal reference: Art. TG Sec. 10-704.7	Included in Corporate Income Tax			-
Insurance premiums tax credit for hiring disabled persons Legal reference: Art. INS Sec. 6-115			No reliable estimate	
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.	0.0	0.0	0.0	0.0
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
Public service company franchise tax credit for hiring disabled persons Legal reference: Art. TG Sec. 8-413			No reliable estimate	
Exemption from the titling tax of buses for transporting persons with disabilities Legal reference: Art. TR Sec. 13-810			No reliable estimate	
Total:	0.3	0.3	0.3	0.3

11. Housing	Millions of Dollars			
	FY 13	FY 14	FY 15	FY 16
Personal income tax deduction for home mortgage interest Legal reference: Art. TG Sec. 10-204 Note: Local effect is \$338.1 million in FY 2016.	517.7	534.6	539.9	545.3
Personal income tax deduction for real estate taxes Legal reference: Art. TG Sec. 10-204 Note: Local effect is \$144.8 million in FY 2016.	220.3	219.0	226.2	233.5
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
Exemption of Housing Authorities from the property tax Legal reference: Art. TP Sec. 7-215	2.9	2.8	2.9	2.9
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
Exemption from the sales tax of sales of used mobile homes Legal reference: Art. TG 11-213	0.3	0.3	0.3	0.3
Property transfer tax rate halved for first time Maryland homebuyers Legal reference: Art. TP Sec. 13-203	10.8	11.6	12.4	13.4
Exemption from the transfer tax for cooperative housing corporations Legal reference: Art. TP Sec. 13-207	No reliable estimate			
Total:	753.2	769.6	782.9	796.7

12. Interstate Commerce

	Millions of Dollars			
	FY 13	FY 14	FY 15	FY 16
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 food on vehicles engaged in interstate commerce Legal reference: Art. TG Sec. 11-206				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 Note: One taxpayer involved.	0.6	0.6	0.6	0.7
Exemption from the sales tax of sales of marine equipment or machinery for ocean going vessels Legal reference: Art. TG Sec. 11-208	0.8	0.8	0.8	0.9
Exemption from the sales tax of sales of vehicles used in interstate commerce Legal reference: Art. TG Sec. 11-208	14.9	14.9	15.6	16.1
Total:	16.3	16.3	17.0	17.7

13. Medical and Health	Millions of Dollars			
	FY 13	FY 14	FY 15	FY 16
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	
Corporate income tax subtraction for elevator handrails in health care facilities Legal reference: Art. TG Sec. 10-308			No reliable estimate	
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	
Individual income tax credit for employer-paid long-term care insurance premiums Legal reference: Art. TG Sec. 10-710	0.0	0.0	0.0	0.0
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	3.0	3.0	3.0
Personal income tax deduction for medical expenses Legal reference: Art. TG Sec. 10-204 Note: Local effect is \$61.3 million in FY 2016.	92.8	92.3	95.6	98.9
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	
Personal income tax credit for eligible long-term care premiums Legal reference: Art. TG Sec. 10-718	2.9	2.9	2.9	2.9

13. Medical and Health (Continued)	Millions of Dollars			
	FY 13	FY 14	FY 15	FY 16
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.	1.0	1.0	1.0	1.0
Exemption of non-profit health service plans from the insurance premiums tax Legal reference: Art. INS Sec. 6-101 Note: Non-profit 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.	24.5	22.9	22.8	22.7
Insurance premiums tax credit for employer-paid long-term care insurance premiums Legal reference: Art. INS Sec. 6-117		No reliable estimate		
Exemption of nonprofit hospitals and health facilities from the property tax Legal reference: Art. TP Sec. 7-202	7.0	7.0	7.3	7.4
Public service company franchise tax credit for employer-paid long-term care insurance premiums Legal reference: Art. TG Sec. 8-415		No reliable estimate		
Exemption from the sales tax of sales of medicine, medical supplies and health aids Legal reference: Art. TG Sec. 11-211	411.1	415.2	437.0	458.6
Exemption from the titling tax for hearing and vision screening vehicles Legal reference: Art. TR Sec. 13-810		No reliable estimate		
Deduction against estate tax for health insurance costs of spouse Legal reference: Art. TG Sec. 7-309; fiscal effect from HB1031 (2013)	0.0	0.4	0.5	0.7
Total:	542.3	544.7	570.1	595.2

14. Poverty	Millions of Dollars			
	FY 13	FY 14	FY 15	FY 16
Corporate income tax credit for wages/child care/transportation for employees with disabilities	0.0	0.0	0.0	0.0
Legal reference: Art. TG Sec. 10-704.7				
Non-Refundable Earned Income Tax Credit	84.1	82.1	82.1	82.1
Refundable Earned Income Tax Credit	107.2	106.1	106.7	108.8
Legal reference: Art. TG Sec. 10-704				
Personal income tax credit for persons with below poverty level incomes	38.0	38.0	38.0	38.0
Legal reference: Art. TG Sec. 10-709				
Note: Local effect is \$23.6 million in FY 2016.				
Total:	229.3	226.2	226.8	228.9

15. Religious

	Millions of Dollars			
	FY 13	FY 14	FY 15	FY 16
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 of religious organizations from the property tax Legal reference: Art. TP Sec. 7-204	11.4	11.5	10.8	10.9
Exemption from the sales tax of sales by religious organizations Legal reference: Art. TG Sec. 11-204	4.9	4.9	5.2	5.5
Exemption from the sales tax of sales to religious organizations Legal reference: Art. TG Sec. 11-204	14.9	15.0	15.8	16.6
Exemption from the sales tax of sales of food by religious organizations Legal reference: Art. TG Sec. 11-206	7.9	8.1	8.3	8.5
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 \$2.4 million in FY 2016.				No reliable estimate
Exemption from the titling tax for school vehicles owned by religious organizations Legal reference: Art. TR Sec. 13-810				No reliable estimate
Total:	39.1	39.6	40.1	41.5

16. Veterans and Military

	Millions of Dollars			
	FY 13	FY 14	FY 15	FY 16
Personal income tax subtraction for certain military retirement income Legal reference: Art. TG Sec. 10-207	9.3	9.2	9.2	9.2
Personal income tax subtraction for overseas military pay Legal reference: Art. TG Sec. 10-207	No reliable estimate			
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			
Exemption of disabled veterans and surviving spouses from the property tax Legal reference: Art. TP Sec. 7-208	1.6	1.7	1.8	1.9
Exemption from the sales tax of sales of food to support veterans' organizations Legal reference: Art. TG Sec. 11-206	1.7	1.8	1.8	1.9
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 registration fees for Civil Air Patrol vehicles Legal reference: Art. TR Sec. 13-903	No reliable estimate			
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 \$2.4 million in FY 2016.	No reliable estimate			

16. Veterans and Military (Continued)

	Millions of Dollars			
	FY 13	FY 14	FY 15	FY 16
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 \$2.4 million in FY 2016.				Negligible
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 \$2.4 million in FY 2016.				No reliable estimate
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 \$2.4 million in FY 2016.				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
Total:	12.7	12.7	12.9	13.1

17. Volunteer and Nonprofit

	Millions of Dollars			
	FY 13	FY 14	FY 15	FY 16
Corporate income tax credit for neighborhood and community assistance contributions Legal reference: Art. TG Sec. 10-704.6	0.1	0.1	0.1	0.1
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% of this would be distributed to local governments in FY 2016 as Highway User Revenue.	0.6	0.6	0.6	0.6
Exemption from the inheritance tax for property that passes to qualified nonprofit organizations Legal reference: Art. TG Sec. 7-203			No reliable estimate	
Financial institution franchise tax credit for donations to nonprofit neighborhood revitalization projects Legal reference: Art. TG Sec. 8-215			No reliable estimate	
Exemption of fraternal beneficiary corporations from the insurance premiums tax Legal reference: Art. INS Sec. 6-101	1.9	1.8	1.9	2.0
Insurance premiums tax credit for donations to nonprofit neighborhood revitalization projects Legal reference: Art. INS Sec. 6-105			No reliable estimate	
Exemption of nonprofit cemetery and mausoleum property from the property tax Legal reference: Art. TP Sec. 7-201	0.2	0.2	0.2	0.2
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.	0.6	0.6	0.6	0.6
Exemption of youth camps from the property tax Legal reference: Art. TP Sec. 7-202 Note: Additional legal references: TP 7-212, 233.	0.2	0.2	0.2	0.2

17. Volunteer and Nonprofit (Continued)

	Millions of Dollars			
	FY 13	FY 14	FY 15	FY 16
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			
Exemption of community water systems from the property tax Legal reference: Art. TP Sec. 7-205	No reliable estimate			
Exemption of historical societies and war memorials from the property tax Legal reference: Art. TP Sec. 7-214	0.6	0.7	0.7	0.7
Exemption of veterans' organizations from the property tax Legal reference: Art. TP Sec. 7-234	0.5	0.5	0.5	0.5
Public service company franchise tax credit for donations to nonprofit neighborhood revitalization projects Legal reference: Art. TG Sec. 8-412	No reliable estimate			
Individual income tax subtraction for unreimbursed mileage of certain volunteers Legal reference: Art. TG Sec. 10-208	No reliable estimate			
Exemption from the sales tax for food delivered for immediate consumption by a non-profit vendor Legal reference: Art. TG Sec. 11-206	0.3	0.3	0.3	0.4
Individual income tax credit for donation to permanent endowment fund at a community foundation Legal reference: Art. TG 10-736	0.0	0.0	0.2	0.2
Corporate income tax credit for donation to permanent endowment fund at a community foundation Legal reference: Art. TG 10-736	0.0	0.0	0.2	0.2
Total:	5.0	5.0	5.5	5.6

18. Miscellaneous	Millions of Dollars			
	FY 13	FY 14	FY 15	FY 16
Exemption from the excise tax of alcoholic beverages under a non-beverage permit Legal reference: Art. TG Sec. 5-104	0.1	0.1	0.1	0.1
Miscellaneous exemptions from the boat tax Legal reference: Art. NR Sec. 8-716	0.1	0.1	0.1	0.1
Corporate income tax subtraction for profit on sale of MD state or local bonds Legal reference: Art. TG Sec. 10-307			No reliable estimate	
Corporate income tax subtraction for state tax-exempt interest from mutual funds Legal reference: Art. TG Sec. 10-307			No reliable estimate	
Corporate income tax subtraction for income from state relocation assistance Legal reference: Art. TG Sec. 10-307			No reliable estimate	
'Delaware Holding Company' (DHL) subtraction Legal reference: Art. TG Sec. 10-308	62.1	72.8	61.6	61.2
Various corporate income tax subtractions, not separately estimated Legal reference: Art. TG Sec. 10-307,308	159.5	195.2	179.5	179.0
Corporate income tax credit for rehabilitating historic/heritage structures Legal reference: Art. TG Sec. 10-704.5	0.7	1.0	1.0	0.9
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	

18. Miscellaneous (Continued)

	Millions of Dollars			
	FY 13	FY 14	FY 15	FY 16
Various personal income tax deductions, not otherwise classified Legal reference: Art. TG Sec. 10-204 Note: Local effect is \$5.5 million in FY 2016.	5.3	8.8	8.8	8.8
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 artwork donated by professional artists Legal reference: Art. TG Sec. 10-208		No reliable estimate		
Miscellaneous personal income tax subtraction modifications Legal reference: Art. TG Sec. 10-207,208		No reliable estimate		
Personal income tax credit for rehabilitating historic/heritage structures Legal reference: Art. TG Sec. 10-704.5	3.2	4.5	4.5	4.1
Personal income tax credit for contributions for neighborhood and community assistance Legal reference: Art. TG Sec. 10-704.6	0.9	0.9	0.9	0.9
Exemption of annuities from the insurance premiums tax Legal reference: Art. INS Sec. 6-103	106.0	103.9	107.5	111.3
Insurance premiums tax credit for rehabilitating historic/heritage structures Legal reference: Art. INS Sec. 6-105	3.2	4.5	4.5	4.1

18. Miscellaneous (Continued)	Millions of Dollars			
	FY 13	FY 14	FY 15	FY 16
Miscellaneous property tax exemptions. Legal reference: Art. TP Sec. 7-299 Note: Includes property of foreign governments, fairgrounds, solar energy devices, etc.	2.0	2.1	1.9	1.9
Public service company franchise tax credit for rehabilitating historic/heritage structures Legal reference: Art. TG Sec. 8-406	No reliable estimate			
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	0.0	0.0	0.0	0.0
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 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			
Exemption from the sales tax of sales of US, Maryland and POW/MIA flags Legal reference: Art. TG Sec. 11-205	No reliable estimate			
Exemption from the sales tax of sales of certain "snack" and "healthy" foods sold through vending machines Legal reference: Art. TG Sec. 11-206	7.4	7.6	7.8	8.0
Exemption from the sales tax of sales of water through pipes Legal reference: Art. TG Sec. 11-224	35.4	35.7	36.1	36.5
Miscellaneous motor vehicle registration fee exemptions, including fire and rescue vehicles Legal reference: Art. TR Sec. 13-903	2.6	2.4	2.4	2.4
Credit of vehicle titling tax for out-of-state sales or excise tax paid by persons moving to Maryland Legal reference: Art. TR Sec. 13-809	4.5	4.3	4.3	4.4

18. Miscellaneous (Continued)	Millions of Dollars			
	FY 13	FY 14	FY 15	FY 16
Excluding the value of trade-ins for the motor vehicle excise tax Legal reference: Art.TR Sec. 13-810	110.1	114.3	115.4	116.6
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	
Estate tax exclusion - conservation easements Legal reference: Art.TG Sec. 7-203			No reliable estimate	
Income tax subtraction for discharge of student loan debt due to disability or death Legal reference: Art. TG Sec. 10-207	0.0	0.0	0.5	0.5
Individual income tax credit for registration of tractor-trailers Legal reference: Art. TG Sec. 10-734	-	-	0.8	0.9
Corporate income tax credit for registration of tractor-trailers Legal reference: Art. TG Sec. 10-734	-	-	4.0	4.0
Total:	505.6	560.8	544.2	548.2

III. Incidental Tax Expenditures

1. Administrative Exemptions

	Millions of Dollars			
	FY 13	FY 14	FY 15	FY 16
Corporate income tax subtraction for state or local income tax refunds Legal reference: Art. TG Sec. 10-307		No reliable estimate		
Personal income tax subtraction for taxable refunds Legal reference: Art. TG Sec. 10-207	66.1	67.2	67.2	67.2
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	1.1	1.1	1.2	1.2
Exemption from the sales tax of casual and isolated sales Legal reference: Art. TG Sec. 11-209		No reliable estimate		
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		
Total:	67.2	68.3	68.4	68.4

2. Double Taxation	Millions of Dollars			
	FY 13	FY 14	FY 15	FY 16
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	0.6	0.6	0.6	0.6
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		
Personal income tax subtraction for Keogh Plan withdrawals taxed at time of deposit Legal reference: Art. TG Sec. 10-207		No reliable estimate		
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		
Personal income tax credit for tax paid to another state Legal reference: Art. TG Sec. 10-703	243.7	236.1	238.5	240.8
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	0.2	0.2	0.2
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	68.2	68.8	69.5	70.2
Exemption from the sales tax of certain communications services subject to the federal excise tax Legal reference: Art. TG Sec. 11-221	76.1	76.2	79.7	82.5
Exemption from the sales tax of motor fuels subject to the motor fuel or motor carrier tax Legal reference: Art. TG Sec. 11-221	650.9	657.4	692.0	726.1

2. Double Taxation (Continued)	Millions of Dollars			
	FY 13	FY 14	FY 15	FY 16
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	794.8	855.1	901.4	922.3
Exemption from the sales tax of trade-in allowance when leasing a vehicle Legal reference: Art. TG Sec. 11-221 Note: Included in exemption for value of trade-ins	0.0	0.0	0.0	0.0
Exemption from the sales tax of long-term motor vehicle leases Legal reference: Art. TG Sec. 11-221	22.5	22.7	23.9	25.1
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		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	18.3	18.7	18.5	18.7
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 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		

2. Double Taxation (Continued)

	Millions of Dollars			
	FY 13	FY 14	FY 15	FY 16
Exemption from the titling tax of vehicles purchased for short-term rental purposes Legal reference: Art. TR Sec. 13-810	67.4	63.9	64.5	65.2
Exemption from the titling tax for leased vehicles purchased by the lessee Legal reference: Art. TR Sec. 13-810		No reliable estimate		
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		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		
Total:	1,942.9	1,999.9	2,089.0	2,152.0

3. Reciprocal Exemptions

	Millions of Dollars			
	FY 13	FY 14	FY 15	FY 16
Credit against the boat tax for excise tax paid in another state by commercial fishers Legal reference: Art. NR Sec. 8-716	0.2	0.1	0.2	0.2
Reciprocal exemption from inheritance tax for personal property of nonresident decedents Legal reference: Art. TG Sec. 7-203	No reliable estimate			
Refund of fuel tax for fuel taxed in another state Legal reference: Art. TG Sec. 13-901 Note: 9.6% of this would be distributed to local governments in FY 2016 as Highway User Revenue.	5.3	5.4	5.4	5.4
Exemption from the fuel tax for fuel sold for export from the state Legal reference: Art. TG Sec. 9-303 Note: 9.6% of this would be distributed to local governments in FY 2016 as Highway User Revenue.	10.1	46.5	46.8	47.0
Exemption from the sales tax of sales to certain out-of-state non-profit organizations Legal reference: Art. TG Sec. 11-204	No reliable estimate			
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			
Exemption from the sales tax of sales of items taxed in another state Legal reference: Art. TG Sec. 11-221	No reliable estimate			

3. Reciprocal Exemptions (Continued)

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 \$2.4 million in FY 2016.

Reciprocal exemption from the titling tax for out-of-state law enforcement vehicles
Legal reference: Art. TR Sec. 13-810

Total:

Millions of Dollars			
<u>FY 13</u>	<u>FY 14</u>	<u>FY 15</u>	<u>FY 16</u>
			No reliable estimate
			No reliable estimate
15.6	52.0	52.4	52.7

4. Fuel Used for Non-transportation Purposes

	Millions of Dollars			
	FY 13	FY 14	FY 15	FY 16
Partial refund of fuel tax for fuel delivery vehicles 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% of this would be distributed to local governments in FY 2016 as Highway User Revenue.	0.4	0.4	0.4	0.4
Partial refund of fuel tax on fuel used by solid waste compactors Legal reference: Art. TG Sec. 13-901 Note: 9.6% of this would be distributed to local governments in FY 2016 as Highway User Revenue.	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
Partial refund of fuel used by agricultural spreaders 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% of this would be distributed to local governments in FY 2016 as Highway User Revenue.	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% would be distributed to local governments in FY 2016 as Highway User Revenue.	0.1	0.1	0.1	0.1
Total:	2.2	2.2	2.2	2.2

5. Governments

	Millions of Dollars			
	FY 13	FY 14	FY 15	FY 16
Exemption from the boat tax of vessels purchased by the State or its subdivisions Legal reference: Art. NR Sec. 8-716		Negligible		
Excise tax exemption for alcoholic beverage sales on federal reservations Legal reference: Art. TG Sec. 5-104	0.1	0.1	0.1	0.1
Personal income tax subtraction for dividends and interest from U.S. obligations Legal reference: Art. TG Sec. 10-207 Note: Local effect is \$10.7 million in FY 2016.	16.7	17.3	17.3	17.3
Corporate income tax subtraction for interest on US government obligations Legal reference: Art. TG Sec. 10-307	9.2	9.3	9.6	9.6
Exemption from the inheritance tax for property passing to the State or its subdivisions Legal reference: Art. TG Sec. 7-203		No reliable estimate		
Refund of fuel tax for fuel used by the federal government Legal reference: Art. TG Sec. 13-901 Note: 9.6% of this would be distributed to local governments in FY 2016 as Highway User Revenue.	0.6	0.6	0.6	0.6
Refund of fuel tax for fuel used to operate local government bus systems Legal reference: Art. TG Sec. 13-901 Note: 9.6% of this would be distributed to local governments in FY 2016 as Highway User Revenue.	1.0	1.0	1.0	1.0
Exemption from the fuel tax for fuel purchased by the State or its subdivisions Legal reference: Art. TG Sec. 9-303 Note: 9.6% of this would be distributed to local governments in FY 2016 as Highway User Revenue.	7.5	8.5	8.6	8.6
Personal income tax subtraction for employer provided official police/fire vehicles Legal reference: Art. TG Sec. 10-207		No reliable estimate		

5. Governments (Continued)

	Millions of Dollars			
	FY 13	FY 14	FY 15	FY 16
Personal income tax subtraction for profits on sale of Maryland State or local bonds Legal reference: Art. TG Sec. 10-207				No reliable estimate
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
Exemption of federal government property from the property tax Legal reference: Art. TP Sec. 7-210,11	13.3	13.5	13.7	13.9
Exemption of local government property from the property tax Legal reference: Art. TP Sec. 7-210,11	15.4	15.6	15.8	16.0
Exemption of state government property from the property tax Legal reference: Art. TP Sec. 7-210,11	9.6	9.5	9.5	9.5
Exemption from the sales tax of sales of government documents, publications, etc. Legal reference: Art. TG Sec. 11-215	4.2	4.2	4.4	4.6
Exemption from the sales tax of sales to the State and its subdivisions Legal reference: Art. TG Sec. 11-220	391.1	395.0	415.8	436.3
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

5. Governments (Continued)

	Millions of Dollars			
	FY 13	FY 14	FY 15	FY 16
Exemption from the sales tax of sales of buses for use in public transportation systems Legal reference: Art. TG Sec. 11-223	1.3	1.3	1.4	1.4
Exemption from registration fees of vehicles owned by the federal, State, or local governments Legal reference: Art. TR Sec. 13-903	8.9	8.5	8.6	8.7
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			No reliable estimate	
Exemption from the titling tax of vehicles owned by the US 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	
Total:	478.9	484.4	506.4	527.6

Detail of Tax Expenditures

By Tax

Fiscal Years 2013 – 2016

ALCOHOLIC BEVERAGE TAX

Millions of Dollars

	<u>FY 13</u>	<u>FY 14</u>	<u>FY 15</u>	<u>FY 16</u>
Legal reference : Art. TG Sec. 5-104				
Exemption from the excise tax for:				
Small quantities of alcoholic beverages brought to the state for personal use		No reliable estimate		
Family-produced wine for personal use or entry into an exhibition		No reliable estimate		
Alcoholic beverage sales on federal reservations	0.1	0.1	0.1	0.1
Alcoholic beverages sold or delivered in the course of interstate commerce		No reliable estimate		
Wine or spirits bought by a hospital for medicinal purposes		No reliable estimate		
Alcoholic beverages under non-beverage permit	0.1	0.1	0.1	0.1
Wine bought by a religious organization for sacramental purposes		No reliable estimate		
Total: State General Funds	0.2	0.2	0.2	0.2
<i>Total on page iv, Statistical Summary of Categorical Tax Expenditures by Tax, excludes the following:</i>				
Alcoholic beverage sales on federal reservations	-0.1	-0.1	-0.1	-0.1
Total on page iv:	0.1	0.1	0.1	0.1

EXCISE TAX ON VESSELS

	Millions of Dollars			
	FY 13	FY 14	FY 15	FY 16
Legal reference: Art. NR Sec. 8-716				
Exemption from the boat tax for:				
Excludes the value of trade-ins	1.1	1.0	1.1	1.2
Vessels purchased by charitable organizations		Negligible		
Note: Estimated at less than \$30,000 annually.				
Vessels purchased by State or its subdivisions		Negligible		
Vessels titled to a licensed dealer for resale, rental, or leasing purposes	0.6	0.6	0.6	0.6
Miscellaneous boat tax exemptions	0.1	0.1	0.1	0.1
Credit against the boat tax for:				
Excise tax paid in another state by commercial fishers	0.2	0.1	0.2	0.2
Total: State Special Funds	2.0	1.8	2.0	2.1
<i>Total on page iv, Statistical Summary of Categorical Tax Expenditures by Tax, excludes the following:</i>				
Vessels purchased by the State or its subdivisions	0.0	0.0	0.0	0.0
Vessels titled to a licensed dealer for resale, rental, or leasing purposes	-0.6	-0.6	-0.6	-0.6
Excise tax paid in another state	-0.2	-0.1	-0.2	-0.2
Total on page iv:	1.2	1.1	1.2	1.3

CORPORATION INCOME TAX

Millions of Dollars

	<u>FY 13</u>	<u>FY 14</u>	<u>FY 15</u>	<u>FY 16</u>
Legal reference: Art. TG Sec. 10-307				
Corporate income tax subtractions for:				
Dividends for domestic corporations claiming foreign tax credits	30.0	32.4	26.0	25.8
Dividends from affiliated domestic international sales corporations		No reliable estimate		
Dividends of related foreign corporations	83.8	55.8	63.5	63.8
Gross receipts subject to the public service company franchise tax		No reliable estimate		
Interest on U.S. obligations	9.2	9.3	9.6	9.6
Profit on sale or exchange of Maryland state or local bonds		No reliable estimate		
Income from State relocation and assistance payments		No reliable estimate		
State or local income tax refunds		No reliable estimate		
State tax-exempt interest from mutual funds		No reliable estimate		
Legal reference: Art. TG Sec. 10-308				
Corporate income tax subtractions for:				
Conservation tillage equipment		No reliable estimate		
Reforestation or timber stand improvement expenses		No reliable estimate		
Wage expenses disallowed under federal targeted jobs credit		No reliable estimate		
Cost of manure spreading equipment		No reliable estimate		
Elevator handrails in health care facilities		No reliable estimate		
Exempt-interest dividends paid by regulated investment companies		No reliable estimate		
Delaware Holding Company' (DHL) subtraction	62.1	72.8	61.6	61.2
Various subtraction modifications not separately estimated	159.5	195.2	179.5	179.0
Legal reference: Art. TG Sec. 10-309				
Gain/loss adjustment on utility company stranded costs	0.0	0.0	0.0	0.0
Note: Subtraction last claimed in TY03 at \$8.6 million.				

CORPORATION INCOME TAX (Continued)

	Millions of Dollars			
	FY 13	FY 14	FY 15	FY 16
Legal reference: Art. TG Sec. 10-702				
Corporate income tax credits for:				
Enterprise zone - credit for wages paid	0.2	0.2	0.2	0.2
Regional Institution Strategic Enterprise Zone - credit for wages paid	0.0	0.0	0.0	0.1
Legal reference: Art. TG Sec. 10-704				
Credit for purchase of Maryland-mined coal	0.0	0.0	0.0	0.0
Note: Corporations take all credits against franchise tax.				
Credit for wages paid to qualified employees (Job Creation Tax Credit)	0.2	0.2	0.2	0.2
Note: Sunsets January 1, 2020.				
Credit for rehabilitating historic/heritage structures	0.7	1.0	1.0	0.9
Credit for neighborhood and community assistance contributions	0.1	0.1	0.1	0.1
Credit for wages/child care/transportation for employees with disabilities	0.0	0.0	0.0	-
Credit for businesses that create new jobs	0.0	0.0	0.2	0.2
Legal reference: Art. TG Sec 10-710				
Credit for employer-paid long-term care insurance premiums			Negligible	
Note: Less than \$6,000 annually claimed to date.				
Legal reference: Art. TG Sec. 10-711				
Credit for student work-based learning programs	0.1	-	-	-
Note: Sunset on June 30, 2013.				
Legal reference: Art. TG Sec 10-714				
Credit for One Maryland project/start-up costs.	3.5	3.8	4.7	4.8

CORPORATION INCOME TAX (Continued)	Millions of Dollars			
	FY 13	FY 14	FY 15	FY 16
Legal reference: Art. TG Sec 10-715 Credit for employer-provided commuter benefits	0.1	0.1	0.1	0.1
Legal reference: Art. TG Sec 10-720 Credit for electricity produced from certain qualified energy resources	1.2	1.2	1.2	1.2
Legal reference: Art. TG Sec 10-721 Credit for qualified R&D expenses	8.0	8.0	9.0	9.0
Legal reference: Art. TG Sec 10-722 Credit for "green buildings" construction and rehabilitation costs Note: Credit claimed entirely against individual income tax	-	-	-	-
Legal reference: Art. TG Sec. 10-724.1 Corporate income tax credit for oyster shell recycling	Included in individual income tax credit			
Legal reference: Art. TG Sec. 10-725 Credit for biotechnology Investment Note: Credit split between corporate and individual income tax. Cost depends on appropriation: \$8 million for FY 2013, \$10 million for FY 2014, \$12 million for FY 2015. Proposed FY 2016 appropriation of \$12 million.	1.2	1.5	1.8	1.8
Legal reference: Art. TG Sec. 10-726 Credit for cellulosic ethanol technology R&D	0.0	0.0	0.0	0.0
Legal reference: Art. TG Sec 10-727 Credit for bio-heating oil for use in space or water heating Note: Sunsets June 30, 2018.	0.0	0.0	0.0	0.0
Legal reference: Art. TG Sec. 10-729 Credit for electric vehicle recharging equipment Note: Repealed effective July 1, 2014.	0.3	0.3	-	-

CORPORATION INCOME TAX (Continued)	Millions of Dollars			
	FY 13	FY 14	FY 15	FY 16
Legal reference: Art. TG Sec. 10-730 Credit for qualified film production entities Note: Credit entirely claimed against corporate income tax. FY 2015 credit is \$7.5 million, supplemented by \$7.5 million in grants. FY 2016 is proposed at \$6.8 million.	7.5	25.0	7.5	6.8
Legal reference: Art. TG Sec. 10-731 Credit for practitioners in Health Enterprise Zones Note: Funds for these credits come from the Health Enterprise Reserve Fund.	3.0	3.0	3.0	3.0
Legal reference: Art. TG Sec. 10-732 Credit for employer costs for security clearance 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
Corporate income tax credit for first-year leases of small businesses performing security-based contracting	-	-	1.0	1.0
Legal reference: Art. TG Sec. 10-733 Credit for cybersecurity investment Note: Credit split between corporate and individual income tax. Appropriated at \$1.5 million in FY 2015 and proposed at \$1.5 million in FY 2016.	-	0.10	1.5	1.5
Legal reference: Art. TG Sec. 10-734 Corporate income tax credit for registration of tractor-trailers	-	-	4.0	4.0
Legal reference: Art. TG Sec. 10-735 Credit against corporate income tax for qualified expenditures at wineries and vineyards	-	-	0.5	0.5
Legal reference: Art. TG Sec. 10-736 Tax credit for donation to endowment fund at a community foundation	-	-	0.2	0.2

CORPORATION INCOME TAX (Continued)	Millions of Dollars			
	FY 13	FY 14	FY 15	FY 16
Total:	370.7	411.5	377.9	376.5
Distribution:				
State General Funds portion due to HEIF law (9.15% of gross revenue)	33.9	37.7	34.6	34.4
State Special Funds - Higher Education Investment Fund (6% of gross revenue)	22.2	24.7	22.7	22.6
Subtotal:	314.5	349.2	320.7	319.5
State General Funds (80.5% of net after above distribution)	253.2	281.1	258.1	257.2
State Special Funds - Transportation Trust Fund (19.5% of net after above distribution)	61.3	68.1	62.5	62.3
Total on page iv, Statistical Summary of Categorical Tax Expenditures by Tax, excludes the following:				
Interest on U.S. Obligations	-9.2	-9.3	-9.6	-9.6
Total on page iv:	361.5	402.2	368.3	366.9
Local Governments (Highway User Revenues)	6.1	6.5	6.0	6.0

INHERITANCE TAXES

Millions of Dollars
FY 13 FY 14 FY 15 FY 16

Legal reference: Art. TG Sec. 7-203

Exemption from the inheritance tax for:

Property passed to lineal beneficiaries and siblings	46.4	50.8	52.7	54.8
Bequests under \$1000		No reliable estimate		
Small estates		No reliable estimate		
\$500 for grave maintenance		No reliable estimate		
Life insurance benefits		No reliable estimate		
Property passing to the State or its subdivisions		No reliable estimate		
Reciprocal exemption for personal property of nonresident decedents		No reliable estimate		
Property that passes to qualified nonprofit organizations		No reliable estimate		
Income accrued on probate assets		No reliable estimate		
Estate tax exclusion - Conservation Easements		No reliable estimate		
Property passed to domestic partners	1.0	1.0	1.0	1.0
Recovered Holocaust assets		No reliable estimate		

Legal reference: Art. TG Sec. 7-211

Family farms qualifying as farmland		No reliable estimate		
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Legal reference: Art. TG Sec. 7-307

Payment deferral for qualified agricultural property		No reliable estimate		
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Legal reference: Art. TG Sec. 7-309

Deduction against estate tax for health insurance costs of spouse	0.0	0.4	0.5	0.7
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Total: State General Funds:	47.4	52.1	54.2	56.5
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MOTOR VEHICLE FUEL TAX

Millions of Dollars

	<u>FY 13</u>	<u>FY 14</u>	<u>FY 15</u>	<u>FY 16</u>
Legal reference: Art. TG Sec. 13-901				
Fuel tax refunds for:				
Aviation fuel used for agricultural purposes		No reliable estimate		
Fuel used for agricultural purposes	0.1	0.1	0.1	0.1
Aviation fuel dispensed to aircraft by aircraft manufacturing companies located in the State	0.1	0.1	0.1	0.1
Fuel used by Red Cross		No reliable estimate		
Fuel used in fire and rescue vehicles	0.1	0.1	0.1	0.1
Fuel used by U.S. Government	0.6	0.6	0.6	0.6
Fuel used to operate bus systems of local governments	1.0	1.0	1.0	1.0
Partial refund for fuel used by fuel delivery vehicles		No reliable estimate		
Partial refund for fuel used by concrete mixers	0.4	0.4	0.4	0.4
Partial refund for fuel used by solid waste compactors	0.2	0.2	0.2	0.2
Partial refund for fuel used by well drillers		No reliable estimate		
Partial refund for fuel used by agricultural spreaders		No reliable estimate		
Fuel used in engines installed permanently at fixed locations	1.5	1.5	1.5	1.5
Fuel lost in fire or collision		No reliable estimate		
Fuel used for commercial purposes other than operation of motor vehicles on public highways	0.1	0.1	0.1	0.1
Fuel taxed in another state	5.3	5.4	5.4	5.4
Fuel used by state-funded nonprofit transit systems for the elderly, disabled or poor	0.6	0.6	0.6	0.6
Legal reference: Art. TG Sec. 9-303				
Exemption from the fuel tax for:				
Fuel bought by State government or local sub-divisions	7.5	8.5	8.6	8.6
Diesel fuel used in vessels	2.4	2.4	2.4	2.4
Fuel sold for export from the state	10.1	46.5	46.8	47.0

MOTOR VEHICLE FUEL TAX (Continued)	Millions of Dollars			
	FY 13	FY 14	FY 15	FY 16
Total:	30.0	67.4	67.9	68.2
Distribution:				
State General Funds	0.0	0.0	0.0	0.0
State Special Funds - Transportation Trust Fund	26.4	60.7	61.5	62.5
State Special Funds - Chesapeake 2010 Fund	0.5	1.1	1.0	0.9
State Special Funds - Waterway Improvement Fund	0.1	0.2	0.2	0.2
Local Governments (Highway User Revenues)	2.9	5.5	5.2	4.5
<i>Total on page iv, Statistical Summary of Categorical Tax Expenditures by Tax, excludes the following:</i>				
Fuel used by U.S. Government	-0.6	-0.6	-0.6	-0.6
Fuel used to operate bus systems of local governments	-1.0	-1.0	-1.0	-1.0
Partial refund for fuel used by concrete mixers	-0.4	-0.4	-0.4	-0.4
Partial refund for fuel used by solid waste compactors	-0.2	-0.2	-0.2	-0.2
Fuel used in engines installed permanently at fixed locations	-1.5	-1.5	-1.5	-1.5
Fuel used for commercial purposes other than operation of motor vehicles on public highways	-0.1	-0.1	-0.1	-0.1
Fuel taxed in another state	-5.3	-5.4	-5.4	-5.4
Fuel sold for export from the state	-10.1	-46.5	-46.8	-47.0
Fuel bought by State government or local sub-divisions	-7.5	-8.5	-8.6	-8.6
<i>Total on page iv:</i>	3.3	3.3	3.3	3.3

INDIVIDUAL INCOME TAX**Local loss is roughly 62% of the State loss**

Millions of Dollars

	FY 13	FY 14	FY 15	FY 16
Legal reference: Art.TG Sec. 10-204				
Itemized deductions for:				
Charitable contributions	247.6	242.0	246.6	248.3
Mortgage interest	517.7	534.6	539.9	545.3
Real estate taxes	220.3	219.0	226.2	233.5
Medical expenses	92.8	92.3	95.6	98.9
Job expenses	150.2	132.8	140.6	150.4
Other itemized deductions	5.3	8.8	8.8	8.8
Legal reference: Art. TG Sec. 10-207				
Subtraction modifications for:				
Taxable Refunds	66.1	67.2	67.2	67.2
Dividends and interest from U.S. obligations	16.7	17.3	17.3	17.3
Individual federally taxed social security/railroad retirement benefits	214.0	206.4	208.5	210.5
Two-income married couples	38.1	38.1	38.5	38.9
Grants under the Solar and Geothermal Tax Incentive Grant Program		Negligible		
Note: HB 590 (2007).				
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		
Employer provided official police/fire vehicles		No reliable estimate		
Disability payments to police and firefighters		No reliable estimate		
Keogh Plan withdrawals taxed at time of deposit		No reliable estimate		
Income from emergency services length-of-service awards		No reliable estimate		
Profits on sale of Maryland state or local bonds		No reliable estimate		
Personal income tax subtraction for income from state relocation assistance		No reliable estimate		
Pickup contributions for pension and retirement systems		No reliable estimate		
Overseas military pay		No reliable estimate		
Military retirement income	9.3	9.2	9.2	9.2
Amounts contributed to prepaid tuition plans		No reliable estimate		
Income related to recovered Holocaust assets		No reliable estimate		
Other miscellaneous subtractions		No reliable estimate		
Income tax subtraction for discharge of student loan debt due to disability or death	-	-	0.5	0.5
Subtraction for civil rights violation noneconomic damages	-	0.2	0.2	0.2

INDIVIDUAL INCOME TAX (Continued)

Millions of Dollars

	FY 13	FY 14	FY 15	FY 16
Legal reference: Art. TG Sec. 10-208				
Subtraction modifications for:				
Employment-related household and dependent care expenses	25.4	25.3	25.3	25.3
Adoption expenses for special-needs children		No reliable estimate		
Expenses of providing human or mechanical readers for blind persons		No reliable estimate		
Cost of installing handrails in certain medical facilities		No reliable estimate		
Conservation tillage equipment expenses		No reliable estimate		
Artwork donated by professional artists		No reliable estimate		
Donated farm products		No reliable estimate		
Reforestation or timber stand expenses		No reliable estimate		
\$3,500 in income of qualifying volunteer emergency service personnel	0.5	1.9	2.0	1.9
Certain gross income of child included in parents income		No reliable estimate		
Unreimbursed mileage of certain volunteers		No reliable estimate		
Salary or wage expenses for targeted jobs		No reliable estimate		
Expense to buy poultry/livestock manure spreading equipment		No reliable estimate		
Contributions to investment accounts	0.0	0.0	0.0	0.2
Note: Applies to the Maryland College Investment Plan and to the Maryland Broker-Dealer College Investment Plan. Capped at \$2,500 per beneficiary. As of January 2015, the College Savings Plan of Maryland has not implemented the aforementioned plan.				
Personal income tax subtraction for certain sewage disposal systems.	0.0	0.0	0.0	0.0
Conservation and management program expenses		No reliable estimate		
Individual income tax subtraction for unreimbursed expenses of foster parents	0.0	0.0	0.2	0.3
Legal reference: Art. TG Sec. 10-209				
Subtraction modifications for:				
Pension income	167.0	162.7	164.3	166.0
Legal reference: Art. TG Sec. 10-211				
Personal Exemptions:				
Additional exemptions for the blind and elderly	29.7	29.7	30.0	30.3
Personal Exemptions	652.7	644.9	651.3	657.9
Legal reference: Art. TG Sec. 10-217				
Standard Deduction:				
Standard Deduction	135.3	133.4	134.7	136.1

INDIVIDUAL INCOME TAX (Continued)

	Millions of Dollars			
	FY 13	FY 14	FY 15	FY 16
Tax Credits:				
Legal reference: Art. TG Sec. 10-702				
Wages paid in enterprise zone	0.0	0.1	0.1	0.1
Wages paid in Regional Institution Strategic Enterprise Zone		Included in corporate income tax		
Legal reference: Art. TG Sec. 10-703				
Taxes paid by resident to another state	243.7	236.1	238.5	240.8
Legal reference: Art. TG Sec. 10-704				
Non-Refundable Earned Income Tax Credit	84.1	82.1	82.1	82.1
Refundable Earned Income Tax Credit	107.2	106.1	106.7	108.8
Note: State credit is refundable in certain cases.				
Credit for purchase of Maryland-mined coal	0.0	0.0	0.0	0.0
Note: Corporations take all credits against franchise tax.				
Credit for wages paid to qualified employees (Job Creation Tax Credit)	0.1	0.1	0.1	0.5
Note: Sunsets January 1, 2020.				
Credit for rehabilitating historic/heritage structures	3.2	4.5	4.5	4.1
Credit for neighborhood and community assistance contributions	0.9	0.9	0.9	0.9
Credit for wages/child care/transportation for employees with disabilities	Included in Corporate Income Tax			-
Credit for businesses that create new jobs	0.3	0.6	0.6	0.6
Legal reference: Art. TG Sec. 10-707				
Credit for property tax paid on owner-occupied residences in specified neighborhoods	0.2	0.2	0.2	0.2
Legal reference: Art. TG Sec. 10-709				
Personal income tax credit for persons with below poverty level incomes	38.0	38.0	38.0	38.0
Legal reference: Art. TG Sec. 10-711				
Credit for student work-based learning programs.	Negligible	-	-	-
Note: Less than \$25,000 claimed annually. Sunset on June 30, 2013.				
Legal reference: Art. TG Sec. 10-714				
Credit for One Maryland project/start-up costs.	1.5	1.7	1.7	1.7

INDIVIDUAL INCOME TAX (Continued)	Millions of Dollars			
	FY 13	FY 14	FY 15	FY 16
Legal reference: Art. TG Sec. 10-715 Credit for cost of providing employee commuter benefits	0.1	0.1	0.1	0.1
Legal reference: Art. TG Sec. 10-716 Credit for child and dependent care expenses	9.2	9.2	9.3	9.4
Legal reference: Art. TG Sec. 10-717 Credit for expenses for classroom teacher advanced education	6.4	4.7	4.7	4.7
Legal reference: Art. TG Sec. 10-718 Credit for eligible long-term care premiums	2.9	2.9	2.9	2.9
Legal reference: Art. TG Sec. 10-720 Credit for electricity produced from qualified energy resources	1.2	1.2	1.2	1.2
Legal reference: Art. TG Sec. 10-721 Credit for qualified R&D expenses Note: Sunsets July 1, 2021.	0.1	0.1	0.1	0.1
Legal reference: Art. TG Sec. 10-722 Credit for "green buildings" construction and rehabilitation costs	0.2	0.7	0.7	0.7
Legal Reference: Art. TG Sec. 10-723 Credit for easements conveyed to the MD Environmental Trust or MD Ag Land Preservation Foundation	1.0	0.9	1.0	1.0
Legal reference: Art. TG Sec. 10-724 Credit for up to \$500 for the purchase of aquaculture oyster floats	0.2	0.1	0.1	0.1
Legal reference: Art. TG Sec. 10-724.1 Individual income tax credit for oyster shell recycling	0.0	0.1	0.1	0.1

INDIVIDUAL INCOME TAX (Continued)	Millions of Dollars			
	FY 13	FY 14	FY 15	FY 16
Legal reference: Art. TG Sec. 10-725 Credit for biotechnology investment Note: Credit split between corporate and individual income tax. Cost depends on appropriation: \$8 million for FY 2013, \$10 million for FY 2014, \$12 million for FY 2015. Proposed FY 2016 appropriation of \$12 million.	6.8	8.5	10.2	10.2
Legal reference: Art. TG Sec. 10-726 Credit for cellulosic ethanol technology R&D	0.0	0.0	0.0	0.0
Legal reference: Art. TG Sec. 10-727 Credit for bio-heating oil for use in space or water heating Note: Effective July 1, 2008. Sunsets June 30, 2018.	No reliable estimate			
Legal reference: Art. TG Sec. 10-729 Credit for electric vehicle recharging equipment Note: Repealed effective July 1, 2014.	0.3	0.3	-	-
Legal reference: Art. TG Sec. 10-730 Credit for qualified film production entities Note: Credit entirely claimed against corporate income tax. FY 2015 credit is \$7.5 million, supplemented by \$7.5 million in grants. FY 2016 is proposed at \$6.8 million.	0.0	0.0	0.0	0.0
Legal reference: Art. TG Sec. 10-731 Credit for practitioners in Health Enterprise Zones Note: Funds for these credits come from the Health Enterprise Reserve Fund.	1.0	1.0	1.0	1.0
Legal reference: Art. TG Sec. 10-732 Credit for employer costs for security clearance 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
Individual income tax credit for first-year leases of small businesses performing security-based contracting	-	-	0.9	0.9

INDIVIDUAL INCOME TAX (Continued)	Millions of Dollars			
	FY 13	FY 14	FY 15	FY 16
Legal reference: Art. TG Sec. 10-733 Credit for cybersecurity investment Note: Credit split between corporate and individual income tax. Appropriated at \$1.5 million in FY 2015 and proposed at \$1.5 million in FY 2016.			Included in Corporate Income Tax	
Legal reference: Art. TG Sec. 10-734 Individual income tax credit for registration of tractor-trailers	-	-	0.8	0.9
Legal reference: Art. TG Sec. 10-735 Credit against individual income tax for qualified expenditures at wineries and vineyards			Included in corporate income tax	
Legal reference: Art. TG 10-736 Individual income tax credit for donation to permanent endowment fund at a community foundation	-	-	0.2	0.2
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 Note: Less than \$30,000 annually claimed to date.			Negligible	
Total: State General Funds	3,097.3	3,066.5	3,114.2	3,158.8
Total on page iv, Statistical Summary of Categorical Tax Expenditures by Tax, excludes the following:				
Structural Tax Expenditures	-788.0	-778.3	-786.1	-793.9
Taxable Refunds	-66.1	-67.2	-67.2	-67.2
Dividends and interest on U.S. Obligations	-16.7	-17.3	-17.3	-17.3
Taxes paid by resident to another state	-243.7	-236.1	-238.5	-240.8
Total on page iv:	1,982.8	1,967.6	2,005.1	2,039.5

INSURANCE PREMIUM TAX

	Millions of Dollars			
	<u>FY 13</u>	<u>FY 14</u>	<u>FY 15</u>	<u>FY 16</u>
Exemptions from the tax for:				
Legal reference: INS Sec. 6-101				
Premiums for non-profit health service plans	24.5	22.9	22.8	22.7
Note: Non-profit 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.				
Premium for fraternal beneficiary corporations	1.9	1.8	1.9	2.0
Legal reference: Ins. Sec. 6-103				
Annuities	106.0	103.9	107.5	111.3
Tax credits for:				
Legal reference: Art. Ins. Sec. 6-105				
Rehabilitating historic/heritage structures	3.2	4.5	4.5	4.1
Donations to non-profit neighborhood revitalization projects		No reliable estimate		
Legal reference: Art. Ins. Sec. 6-114				
Job creation	0.0	0.0	0.0	0.0
Legal reference: Art. Ins. Sec. 6-115				
Expenses for hiring qualified disabled employees		No reliable estimate		
Legal reference: Art. Ins. Sec. 6-116				
Businesses that create new jobs		No reliable estimate		
Legal reference: Art. Ins. Sec. 6-117				
Expenses for employer-paid long-term care insurance premiums		No reliable estimate		
Legal reference: Art. Ins. Sec. 6-118				
Expenses for student work-based learning programs	No reliable estimate		-	-
Note: Sunset on June 30, 2013.				

INSURANCE PREMIUM TAX (Continued)

Millions of Dollars

FY 13 FY 14 FY 15 FY 16

Legal reference: Art. Ins. Sec. 6-119

Costs associated with One Maryland economic development projects.

Included in Corporate and Individual Income Tax

Legal reference: Art. Ins. Sec. 6-120

Expenses for employer-provided commuter benefits

Negligible

Note: Average \$61,000 per year between FY 2003 and FY 2008.

Total: State General Funds

135.6 133.1 136.7 140.1

MOTOR VEHICLE TITLING TAX

Millions of Dollars

FY 13 FY 14 FY 15 FY 16

Legal reference: Art. TR Sec. 13-102

Exemptions from vehicle titling requirement for:

Farm equipment

No reliable estimate

Vehicles owned by federal government

No reliable estimate

Legal reference: Art. TR Sec. 13-809

Credit of vehicle titling tax for:

Out-of-state sales or excise tax paid by persons moving to Maryland

4.5

4.3

4.3

4.4

Legal reference: Art. TR Sec. 13-810

Exemption from the titling tax for:

Registered passenger buses

No reliable estimate

Registered truck tractors

No reliable estimate

Vehicles owned by state and its subdivisions

No reliable estimate

Vehicles purchased for short-term rental purposes

67.4

63.9

64.5

65.2

Leased vehicles purchased by the lessee

No reliable estimate

Red Cross vehicles

No reliable estimate

Mobile homes over 35 feet

No reliable estimate

Buses used for public school transportation

No reliable estimate

Vehicles owned by private schools

No reliable estimate

MOTOR VEHICLE TITLING TAX (Continued)	Millions of Dollars			
	FY 13	FY 14	FY 15	FY 16
Fire engines and fire department apparatus		No reliable estimate		
Vehicles owned by U.S. and used in an investigation		No reliable estimate		
Buses used for handicapped transportation		No reliable estimate		
Reciprocal exemption from titling tax for out-of-state law enforcement vehicles		No reliable estimate		
School buses owned by religious organizations		No reliable estimate		
Civil Air Patrol vehicles		No reliable estimate		
Vehicles owned by veterans' organizations		No reliable estimate		
Hearing and vision screening vehicles		No reliable estimate		
Vehicles transferred into an inter vivos trust if transferor is the beneficiary		No reliable estimate		
Excluding the value of trade-ins	110.1	114.3	115.4	116.6
Miscellaneous titling tax exemptions		No reliable estimate		
Legal reference: Art. TR Sec. 13-815				
Exemption from the titling tax for:				
Electric vehicles	2.1	0.6	0.6	0.6
Total:	184.1	183.1	184.8	186.8
Distribution:				
State General Funds	0.0	0.0	0.0	0.0
Net State Special Funds - Transportation Trust Fund	171.8	171.3	172.9	174.8
Local Governments (Highway User Revenues)	12.3	11.8	11.9	12.0
Total on page iv, Statistical Summary of Categorical Tax Expenditures by Tax, excludes the following:				
Vehicles purchased for short-term rental purposes	-67.4	-63.9	-64.5	-65.2
Total on page iv:	116.7	119.2	120.3	121.6

STATE PROPERTY TAX

	Millions of Dollars			
	FY 13	FY 14	FY 15	FY 16
Exemptions for property used for or by:				
Legal reference: Art. TP Sec. 7-201				
Nonprofit cemetery and mausoleum property	0.2	0.2	0.2	0.2
Legal reference: Art. TP Sec. 7-202				
Educational uses	26.3	26.0	26.2	26.5
Nonprofit housing for the elderly	0.5	0.5	0.5	0.6
Nonprofit hospitals and health facilities	7.0	7.0	7.3	7.4
Lodges, trade and civic associations, clubs, and other nonprofit organizations	0.6	0.6	0.6	0.6
Note: Includes charitable organizations, church societies and clubs.				
Youth camps	0.2	0.2	0.2	0.2
Note: Additional legal references: TP 7-212, 233.				
Legal reference: Art. TP Sec. 7-203				
The Chesapeake Bay Foundation			Negligible	
Note: Revenue loss is less than \$30,000 annually.				
Legal reference: Art. TP Sec. 7-204				
Religious organizations	11.4	11.5	10.8	10.9
Legal reference: Art. TP Sec. 7-205				
Community water systems			No reliable estimate	
Legal reference: Art. TP Sec. 7-206				
Continuing care facilities for the aged			No reliable estimate	
Legal reference: Art. TP Sec. 7-207				
Exclusion of \$15,000 of assessed value for blind and surviving spouses	0.0	0.0	0.0	0.0
Note: Revenue loss is less than \$40,000 annually.				
Legal reference: Art. TP Sec. 7-208				
Disabled veterans and surviving spouses	1.6	1.7	1.8	1.9

STATE PROPERTY TAX (Continued)	Millions of Dollars			
	FY 13	FY 14	FY 15	FY 16
Legal reference: Art. TP Sec. 7-209 Volunteer fire companies	0.5	0.5	0.5	0.5
Legal reference: Art. TP Sec. 7-210,11 Federal government property	13.3	13.5	13.7	13.9
Local government property	15.4	15.6	15.8	16.0
State government property	9.6	9.5	9.5	9.5
Property used for heating/cooling of state owned/occupied property	0.0	0.0	0.0	0.0
Note: No revenue loss; properties potentially affected are already tax exempt.				
Legal reference: Art. TP Sec. 7-214 Historical societies and war memorials	0.6	0.7	0.7	0.7
Legal reference: Art. TP Sec. 7-215 Housing authorities	2.9	2.8	2.9	2.9
Legal reference: Art. TP Sec. 7-234 Veterans' organizations	0.1	0.1	0.1	0.1
Legal reference: Art. TP Sec. 7-242 Wind Energy Equipment and Solar energy property	No reliable estimate.			
Legal reference: Art. TP Sec. 7-299 Miscellaneous property tax exemptions	2.0	2.1	1.9	1.9
Note: Includes property of foreign governments, fairgrounds, solar energy devices, etc.				
Legal reference: Art. TP Sec. 7-303 Landing areas at privately owned, public use airports	Negligible			
Note: Tax expenditure is under \$5,000 annually.				
Legal reference: Art. TP Sec. 9-105 Homestead property tax credit for properties with assessment increases over 10%	2.3	1.1	0.5	0.6
Note: Local governments forego about 16 times the State credits. See SB 520, HB 199 (2010).				

STATE PROPERTY TAX (Continued)	Millions of Dollars			
	FY 13	FY 14	FY 15	FY 16
Legal reference: Art. TP Sec. 9-104; Art. TG Sec. TP Sec. 9-102				
Homeowners' Tax Credits	62.6	61.6	64.5	61.9
Renters' Tax Credit	2.0	2.4	2.4	2.7
Legal reference: Art. TP Sec. 9-103				
Urban Enterprise Zone Tax Credit	17.0	13.7	14.4	16.3
Legal reference: Art. ED Sec. 5-105				
BRAC Zone Tax Credit	0.2	0.8	0.7	0.8
Total: State Special Funds	176.3	172.1	175.2	176.1
<i>Total on page iv, Statistical Summary of Categorical Tax Expenditures by Tax, excludes the following:</i>				
Federal government property	-13.3	-13.5	-13.7	-13.9
Local government property	-15.4	-15.6	-15.8	-16.0
State government property	-9.6	-9.5	-9.5	-9.5
Total on page iv:	138.0	133.5	136.2	136.7

<u>PUBLIC SERVICE CO. FRANCHISE TAX</u>	Millions of Dollars			
	FY 13	FY 14	FY 15	FY 16
Legal reference: Art. TG Sec. 8-401 Exemption for Internet services			No reliable estimate	
Tax Credits for:				
Legal reference: Art. TG Sec. 8-406 Purchase of MD-mined coal. Note: Capped at \$2.5 million for FY 2013, \$4.5 million for FY 2014, \$6 million in FY 2015. Begin phase out in FY 2016, cap at \$3 million.	2.5	4.1	6.0	3.0
Rehabilitating historic/heritage structures			No reliable estimate	
Legal reference: Art. TG Sec. 8-407 Telephone lifeline service	0.3	0.3	0.3	0.3
Legal reference: Art. TG Sec. 8-411 Job creation			No reliable estimate	
Legal reference: Art. TG Sec. 8-412 Donations to non-profit neighborhood revitalization projects			No reliable estimate	
Legal reference: Art. TG Sec. 8-413 Expenses for hiring qualified disabled employees			No reliable estimate	
Legal reference: Art. TG Sec. 8-415 Expenses for student work-based learning programs Note: Sunset on June 30, 2013	No reliable estimate		-	-
Expenses for employer-paid long-term care insurance premiums			No reliable estimate	
Legal reference: Art. TG Sec 8-417 Sales to large industrial customers for production activity	1.0	1.5	1.5	1.5
Legal Reference: Art. TG Sec. 8-214 Financial institution franchise tax credit for donations to nonprofit neighborhood revitalization projects			No reliable estimate	
Total: State General Funds	3.8	5.9	7.8	4.8

SALES AND USE TAX

	Millions of Dollars			
	FY 13	FY 14	FY 15	FY 16
Exemptions or exclusions for:				
Legal reference: Art. TG Sec. 11-101				
"Core value" of used truck parts exchanged for remanufactured parts	0.1	0.1	0.1	0.1
Expense reimbursements while providing taxable detective resources	0.2	0.2	0.2	0.2
Separately-stated Admissions and Amusement tax charges	0.2	0.2	0.2	0.2
Legal reference: Art. TG Sec. 11-104				
40% of the purchase price for retail sales of new mobile homes	1.1	1.1	1.1	1.1
Legal reference: Art. TG Sec. 11-201				
Sales for agricultural purposes or of agricultural products	186.7	193.0	204.6	215.0
Sales through bulk vending machines	1.1	1.1	1.2	1.2
Legal reference: Art. TG Sec. 11-204				
Sales to cemetery companies		No reliable estimate		
Sales to credit unions	0.3	0.3	0.3	0.4
Sales to charitable organizations	103.6	104.7	110.3	115.7
Sales for fund raising to benefit schools/students	1.3	1.3	1.4	1.5
Sales to educational organizations	12.1	12.2	12.8	13.5
Sales under \$500 to non profit senior citizens' organizations		No reliable estimate		
Sales to fire, rescue, and ambulance companies	1.6	1.6	1.7	1.8
Sales by hospital thrift shops	0.1	0.1	0.1	0.1
Sales by State mental hospital gift shops	0.0	0.0	0.0	0.0
Note: There are no gift shops in these institutions				
Facilities operated under MD Vending Program for the Blind on military bases		Negligible		
Note: Estimated revenue cost is under \$15,000 annually.				
Sales to certain out-of-state non-profit organizations		No reliable estimate		
Sales to veterans' organizations	0.1	0.1	0.1	0.1
Sales to religious organizations	14.9	15.0	15.8	16.6
Sales by religious organizations	4.9	4.9	5.2	5.5
Exemption from the sales tax for parent-teacher organizations and other nonprofits internal to elementary and secondary schools	0.0	0.2	0.2	0.2

SALES AND USE TAX (Continued)

	Millions of Dollars			
	FY 13	FY 14	FY 15	FY 16
Legal reference: Art. TG Sec. 11-205				
Sales of US, Maryland and POW/MIA flags			No reliable estimate	
Legal reference: Art. TG Sec. 11-206				
Sales of crabs and seafood for consumption off premises	2.5	2.5	2.6	2.6
Sales of food at schools, colleges and universities	23.4	23.9	24.5	25.2
Sales of food for consumption off premises	618.2	632.6	648.8	666.0
Sales of food to support fire, rescue and ambulance companies	0.1	0.1	0.1	0.1
Sales of food on vehicles engaged in interstate commerce			No reliable estimate	
Note: Comptroller believes that such sales would be exempt under the U.S. Constitution.				
Sales of certain "snack" and "healthy" foods sold through vending machines	7.4	7.6	7.8	8.0
Sales of food by religious organizations	7.9	8.1	8.3	8.5
Sales of food to support veterans' organizations	1.7	1.8	1.8	1.9
Food delivered for immediate consumption by a non-profit vendor	0.3	0.3	0.3	0.4
Legal reference: Art. TG Sec. 11-207				
Residential sales of electricity to a non-profit planned retirement community	0.3	0.3	0.3	0.3
Fuel rate adjustment charges on sales of electricity, etc. used in the common areas of residential condominiums	0.6	0.5	0.6	0.6
Residential sales of fuel, electricity, steam, natural or artificial gas, etc.	371.5	386.3	389.0	391.9
Legal reference: Art. TG Sec. 11-208				
Sales of film or tape used in television broadcasting	0.6	0.6	0.6	0.7
Note: One taxpayer involved.				
Sales of marine equipment or machinery for ocean going vessels	0.8	0.8	0.8	0.9
Sales of vehicles used in interstate commerce	14.9	14.9	15.6	16.1
Legal reference: Art. TG Sec. 11-209				
Casual and isolated sales			No reliable estimate	
Certain transfers of business property			No reliable estimate	

SALES AND USE TAX (Continued)	Millions of Dollars			
	FY 13	FY 14	FY 15	FY 16
Legal reference: Art. TG Sec. 11-210				
Sales of tangible personal property used predominantly in a production activity	98.3	98.5	103.0	106.7
Sales of certain bakery equipment		No reliable estimate		
Note: Estimated at under \$25,000 annually.				
Sales of machinery and utilities used to produce bituminous concrete	0.3	0.3	0.3	0.3
Sales of machinery and equipment used to produce "Energy Star" windows and entry doors	0.3	0.3	0.3	0.3
Legal reference: Art. TG Sec. 11-211				
Sales of medicine, medical supplies and health aids	411.1	415.2	437.0	458.6
Legal reference: Art. TG Sec. 11-212				
Sales of wood products for mining purposes		No reliable estimate		
Sales of diesel fuel used in coal mine reclamation		No reliable estimate		
Note: Less than \$20,000 annually.				
Legal reference: Art. TG Sec. 11-213				
Sale of used mobile homes	0.3	0.3	0.3	0.3
Legal reference: Art. TG Sec 11-214				
Use of nonresident personal property		No reliable estimate		
Sales of precious metal coins or bullion over \$1,000	2.7	2.9	3.0	3.0
Legal reference: Art. TG Sec. 11-215				
Sales and printing of free newspapers	3.8	3.8	4.0	4.2
Sales of out-of-state direct mail advertising materials	4.4	4.4	4.6	4.9
Sales of photographic and artistic materials used in publication	11.5	11.6	12.2	12.8
Sales of government documents, publications, etc.	4.2	4.2	4.4	4.6
Legal reference: Art. TG Sec. 11-216				
Sales of tangible personal property to nonprofit organizations for use in another state.		No reliable estimate		
Legal reference: Art. TG Sec. 11-217				
Certain sales for R&D purposes	21.1	21.1	22.1	22.9

SALES AND USE TAX (Continued)	Millions of Dollars			
	FY 13	FY 14	FY 15	FY 16
Legal reference: Art. TG Sec. 11-218				
Sales of seafood harvesting equipment	2.4	2.4	2.5	2.6
Sales of fuel or repair parts for commercial vessels		No reliable estimate		
Legal reference: Art. TG Sec. 11-219				
Optional computer software maintenance contracts	7.3	7.4	7.8	8.2
Legal reference: Art. TG Sec. 11-220				
Sales to the State and its subdivisions	391.1	395.0	415.8	436.3
Legal reference: Art. TG Sec. 11-221				
Long-term motor vehicle leases	22.5	22.7	23.9	25.1
Sales of motor fuel subject to the motor fuel or motor carrier tax	650.9	657.4	692.0	726.1
Sales of motor vehicles, except house/office trailers, subject to the motor vehicle excise tax	794.8	855.1	901.4	922.3
Trade-in allowance against motor vehicle excise tax	110.1	114.3	115.4	116.6
Sales of admissions subject to the Admissions and Amusement tax	68.2	68.8	69.5	70.2
Sales of materials taxed under other laws		No reliable estimate		
Sales of vessels subject to the boat excise tax	18.3	18.7	18.5	18.7
Sales of certain communications services subject to the federal excise tax	76.1	76.2	79.7	82.5
Sales of rentals of motion pictures subject to the Admissions and Amusement tax		No reliable estimate		
Sales of items taxed in another state		No reliable estimate		
Legal reference: Art. TG Sec. 11-222				
Sales of testing equipment to be transferred to U.S. Government		No reliable estimate		
Legal reference: Art. TG Sec. 11-223				
Sales of buses for use in public transportation systems	1.3	1.3	1.4	1.4
Legal reference: Art. TG Sec. 11-224				
Sales of water through pipes	35.4	35.7	36.1	36.5
Legal reference: Art. TG Sec. 11-225				
Sales of certain computer programs	2.3	2.3	2.4	2.5

SALES AND USE TAX (Continued)

	Millions of Dollars			
	FY 13	FY 14	FY 15	FY 16
Legal reference: Art. TG Sec. 11-226 Sales of certain energy efficient appliances Sales of multifuel pellet stoves designed to burn agricultural field corn			No reliable estimate No reliable estimate	
Legal reference: Art. TG Sec. 11-227 Sales of property or services used in film production activity	0.6	0.6	0.7	0.7
Legal reference: Art. TG Sec. 11-228 Back to school clothing and footwear tax free period	10.2	10.3	10.9	11.4
Legal reference: Art. TG Sec. 11-229 Sales of power to operate machinery used to produce snow for commercial purposes			No reliable estimate	
Legal reference: Art. TG Sec. 11-230 Sales of geothermal, wind or solar energy equipment	0.3	0.4	0.4	0.4
Legal reference: Art. TG Sec. 11-231 Sales of space at Corporate Training Centers Note: Tax exempt per HB 855 (2010).	0.4	0.4	0.4	0.4
Total:	4,128.6	4,248.3	4,426.4	4,576.8
Distribution:				
State General Funds	4,128.6	4,248.3	4,426.4	4,576.8
State Special Funds - Transportation Trust Fund	0.0	0.0	0.0	0.0

SALES AND USE TAX (Continued)	Millions of Dollars			
	FY 13	FY 14	FY 15	FY 16
<i>Total on page iv, Statistical Summary of Categorical Tax Expenditures by Tax, excludes the following:</i>				
Expense reimbursements while providing taxable detective resources	-0.2	-0.2	-0.2	-0.2
Sales through bulk vending machines	-1.1	-1.1	-1.2	-1.2
Separately-stated Admissions and Amusement tax charges.	-0.2	-0.2	-0.2	-0.2
Sales of admissions subject to the Admissions and Amusement tax	-68.2	-68.8	-69.5	-70.2
Sales of government documents, publications, etc.	-4.2	-4.2	-4.4	-4.6
Sales to the State and its political subdivisions	-391.1	-395.0	-415.8	-436.3
Long-term motor vehicle leases	-22.5	-22.7	-23.9	-25.1
Sales of motor fuel subject to the motor fuel or motor carrier tax	-650.9	-657.4	-692.0	-726.1
Sales of motor vehicles, except house/office trailers, subject to motor vehicle excise tax	-904.9	-969.4	-1016.8	-1038.9
Sales of vessels subject to the boat excise tax	-18.3	-18.7	-18.5	-18.7
Sales of certain communications services subject to the federal excise tax	-76.1	-76.2	-79.7	-82.5
Sales of buses for use in public transportation systems	-1.3	-1.3	-1.4	-1.4
<i>Total on page iv:</i>	<u>1,989.6</u>	<u>2,033.1</u>	<u>2,102.8</u>	<u>2,171.4</u>

TOBACCO TAX

Millions of Dollars

FY 13 FY 14 FY 15 FY 16

Legal Reference: Art. TG Sec. 12-104

Exemption from the tobacco tax for:

Cigarettes brought into the state in small quantities

No reliable estimate

Other tobacco products brought into the state in small quantities

No reliable estimate

Cigarettes for sale at post exchanges and commissaries

No reliable estimate

Other tobacco products for sale at post exchanges and commissaries

No reliable estimate

Total

MOTOR VEHICLE REGISTRATION FEES

Millions of Dollars

	FY 13	FY 14	FY 15	FY 16
Legal reference: Art. TR Sec. 13-903				
Exemption from registration fees for:				
Vehicles owned by federal, State, or local governments	8.9	8.5	8.6	8.7
Fire and rescue vehicles	Included in Miscellaneous Exemptions			
Vehicles owned by disabled veterans	Negligible			
Note: Under \$50,000 annually.				
American Legion's "40-8 box car"	No reliable estimate			
Vehicles owned by the Red Cross	No reliable estimate			
Fire buff canteen wagons	No reliable estimate			
Reciprocal exemptions for out-of-state law enforcement vehicles	No reliable estimate			
School vehicles owned by religious organizations	No reliable estimate			
Civil Air Patrol vehicles	No reliable estimate			
Vehicles owned by veterans' organizations	No reliable estimate			
Miscellaneous motor vehicle registration fee exemptions, including fire and rescue vehicles	2.6	2.4	2.4	2.4
Total:	11.5	10.9	11.0	11.1
Distribution:				
State General Funds	2.6	1.2	0.0	0.0
Net State Special Funds - Transportation Trust Fund	7.7	8.6	9.9	10.0
Local Governments (Highway User Revenues)	1.2	1.0	1.1	1.1
Total on page iv, Statistical Summary of Categorical Tax Expenditures by Tax, excludes the following:				
Vehicles owned by U.S., State, or local governments	-8.9	-8.5	-8.6	-8.7
Total on page iv:	2.6	2.4	2.4	2.4

PROPERTY TRANSFER TAX

Millions of Dollars

FY 13 FY 14 FY 15 FY 16

Legal reference: Art. TP Sec. 13-203

Exemptions from state transfer tax for:

Tax rate halved for first time Maryland home buyers
Miscellaneous property tax exemptions

10.8 11.6 12.4 13.4
No reliable estimate

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

Exemptions from state transfer tax for:

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

No reliable estimate

Legal reference: Art. TP Sec. 13-207

Conversions of foreign entities to LLCs
Corporate or partnership conveyances
Mergers, consolidations or transfers from partnerships to LLCs
Transfers of corporate property between related corporations
Transfers upon conversion of joint ventures or sole proprietorships to an LLC

No reliable estimate
No reliable estimate
No reliable estimate
No reliable estimate
No reliable estimate

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

No reliable estimate

Transfers between spouses, former spouses or relatives

No reliable estimate

Transfers to governments or public agencies

No reliable estimate

Transfers for cooperative housing corporations

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

Transfers between domestic partners, former domestic partners or relatives

No reliable estimate

Total: State Special Funds

10.8 11.6 12.4 13.4