



LARRY HOGAN
Governor

BOYD K. RUTHERFORD
Lieutenant Governor

DAVID R. BRINKLEY
Secretary

MARC L. NICOLE
Deputy Secretary

February 2021

The Honorable Larry Hogan
Governor
100 State Circle
Annapolis MD 21401-1991

The Honorable Bill Ferguson
President of the Senate
H-107 State House
State Circle
Annapolis MD 21401-1991

The Honorable Adrienne A. Jones
Speaker of the House
H-101 State House
State Circle
Annapolis MD 21401-1991

Dear Governor Hogan, President Ferguson, and Speaker Jones:

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 2019-2020, is intended to assist the Governor and General Assembly in their respective reviews of the advantages and drawbacks of the tax expenditures. I wish to acknowledge the individuals in the various tax-collecting agencies that contributed data and estimates for this report. Without their hard work and careful analysis, this report would not be possible.

If you have any questions regarding this report, please call 410-260-7041.

Sincerely,

A handwritten signature in black ink that reads "David R. Brinkley".

David R. Brinkley
Secretary

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Statistical Summary
Tax Expenditures by Function
(\$ millions)

	FY 2019	FY 2020	FY 2021	FY 2022
I. Structural Tax Expenditures				
1. Income Tax Personal Exemption	644.9	644.9	644.9	644.9
2. Income Tax Standard Deduction	449.9	456.2	462.6	469.1
Total for Structural Tax Expenditures	1,094.8	1,101.1	1,107.5	1,114.0
II. Categorical Tax Expenditures				
1. Agriculture and Fisheries	249.5	257.9	263.2	268.7
2. Business	348.2	348.0	359.7	367.2
3. Charity	368.6	379.6	390.7	401.1
4. Education	106.6	108.1	111.9	114.4
5. Elderly	581.0	611.2	643.1	676.9
6. Employment-related	164.4	160.4	170.9	181.6
7. Environment	10.1	14.7	16.8	21.4
8. Families	1,323.1	1,334.4	1,353.2	1,405.7
9. Law Enforcement, Fire, Rescue and Emergency Personnel	11.2	11.2	11.4	11.5
10. Handicapped and Disabled	0.2	0.1	1.0	1.0
11. Housing	665.9	658.9	651.3	642.8
12. Interstate Commerce	19.2	19.8	20.6	21.4
13. Medical and Health	671.4	690.8	693.8	696.0
14. Poverty	301.4	306.9	312.4	317.4
15. Religious	43.9	44.7	47.1	48.8
16. Veterans and Military	18.8	18.7	20.6	20.7
17. Volunteer and Nonprofit	6.0	5.9	5.6	5.6
18. Miscellaneous	647.3	642.8	660.7	669.1
Total for Categorical Tax Expenditures	5,536.8	5,613.9	5,734.1	5,871.4
III. Incidental Tax Expenditures				
1. Administrative Exemptions	77.3	77.9	78.6	79.2
2. Double Taxation	2,007.4	2,050.0	2,118.3	2,189.1
3. Reciprocal Exemptions	19.4	19.3	19.1	19.1
4. Fuel Used for Non-transportation Purposes	2.2	2.3	2.3	2.3
5. Governments	645.8	666.5	701.8	723.7
Total for Incidental Tax Expenditures	2,752.0	2,816.0	2,920.0	3,013.4
Total - All Tax Expenditures	9,383.6	9,531.1	9,761.5	9,998.9

Note: Totals may not add due to rounding.

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

	FY 2019	FY 2020	FY 2021	FY 2022
I. Individual Income Tax				
1. Itemized Deductions**	1,130.2	1,128.3	1,132.7	1,135.6
2. Subtractions**	650.7	681.3	714.1	748.2
3. Credits	333.7	339.6	344.7	349.7
4. Elderly and Blind Exemptions**	30.6	30.6	30.9	31.2
Total - Individual Income Tax	2,145.2	2,179.7	2,222.3	2,264.7
II. Other Taxes				
1. Sales and Use Tax	2,386.5	2,444.1	2,480.9	2,556.9
2. Corporate Income Tax**	449.9	464.0	488.2	506.8
3. Motor Vehicle Titling Tax**	161.5	158.0	161.2	165.9
4. State Property Tax	154.0	145.5	157.4	154.6
5. Insurance Premium Tax	154.9	137.0	136.5	136.5
6. Inheritance Taxes	60.8	62.0	63.3	64.5
7. Property Transfer Tax	14.7	15.0	15.3	15.6
8. Public Service Co. Franchise Tax	5.0	4.5	4.7	1.7
9. Motor Vehicle Fuel Tax**	4.0	3.7	3.9	3.9
11. Vessel Excise Tax	0.1	0.1	0.1	0.1
12. Motor Vehicle Registration Fees**	0.2	0.2	0.2	0.2
13. Alcoholic Beverage Tax		Negligible		
14. Tobacco Tax		Negligible		
Total - Other Taxes	3,391.6	3,434.2	3,511.7	3,606.7
Total - Categorical Tax Expenditures*	5,536.8	5,613.9	5,734.0	5,871.4

* Excludes structural and incidental tax expenditures.

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

Note: Totals may not add due to rounding.

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

Classes of Tax Expenditures

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

“Structural” Tax Expenditures

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

“Categorical” Tax Expenditures

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

“Incidental” Tax Expenditures

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

Local Effects

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

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

Technical Notes

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

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

Measurement

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

Difficulty from Attempting to Sum the Various Estimates

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

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

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

Data Sources

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

Notes on Particular Taxes

Individual Income Tax

The starting point for calculating the Maryland individual income tax is federal adjusted gross income (FAGI). Some provisions of the federal tax code make FAGI less than total “economic income” – the full value of all income received by the taxpayer. Examples include the exclusion from FAGI of public assistance benefits and employee fringe benefits. The revenue foregone by the federal government as a result of these exclusions is counted as tax expenditures for federal purposes. The state component of such foregone revenue could be considered a state tax expenditure. However, this report does not include estimates of such tax expenditures. There is a conceptual difficulty in separating the effect of the standard deduction from itemized deductions since for many taxpayers the standard deduction represents an alternative to itemized deductions. In this report, the standard deduction is considered a “structural” tax expenditure, while individual itemized deductions are considered “categorical” tax expenditures.

Sales Tax

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

Corporate Income Tax

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

Property Tax

Estimates of property tax expenditures include only the impact of exclusions on the state property tax. In general, exclusions from the state tax base are also exclusions from the local tax base, so the state tax expenditures are accompanied by local tax expenditures. The amount of the local tax expenditures depends on the tax rate set by each local government. Property tax credits are not included in this report since funds required to pay those credits are appropriated through the regular budget process.

Admissions and Amusement Tax

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

Detail of Tax Expenditures by Function
(\$ millions)

	FY 2019	FY 2020	FY 2021	FY 2022
I. Structural Tax Expenditures				
Income tax personal exemptions Legal reference: Art. TG Sec. 10-211 Note: Local effect is \$248.3 million in FY 2020.	644.9	644.9	644.9	644.9
Individual income tax standard deduction Legal reference: Art. TG Sec. 10-217 Note: Local effect is \$175.6 million in FY 2020.	449.9	456.2	462.6	469.1
Structural Tax Expenditures Total:	1,094.8	1,101.1	1,107.5	1,114.0
II. Categorical Tax Expenditures				
1. Agriculture and Fisheries				
Corporate income tax subtraction for conservation tillage equipment Legal reference: Art. TG Sec. 10-308		No reliable estimate		
Corporate income tax subtraction for manure spreading equipment Legal reference: Art. TG Sec. 10-308		No reliable estimate		
Corporate income tax subtraction for reforestation and timber stand improvement Legal reference: Art. TG Sec. 10-308		Negligible		
Exemption from the inheritance tax for payment deferral for qualified agricultural property Legal reference: Art. TG Sec. 7-307		No reliable estimate		
Exemption from the property transfer tax on agricultural land for calculating the tax rate when transferred with land for another purpose Legal reference: Art. TP Sec. 13-303		No reliable estimate		
Exemption from the sales tax of sales for agricultural purposes and of agricultural products Legal reference: Art. TG Sec. 11-201	243.5	251.7	256.7	261.9
Exemption from the sales tax of sales of crabs and seafood for consumption off-premises Legal reference: Art. TG Sec. 11-206	2.9	2.9	3.1	3.3
Exemption from the sales tax of sales of multifuel pellet stoves designed to burn agricultural field corn Legal reference: Art. TG Sec. 11-226		Negligible		
Exemption from the sales tax of sales of seafood harvesting equipment Legal reference: Art. TG Sec. 11-218	2.9	3.0	3.1	3.2

	FY 2019	FY 2020	FY 2021	FY 2022
Exemption of farm equipment from vehicle title requirements Legal reference: Art. TR Sec. 13-102				No reliable estimate
Personal income tax credit up to \$500 for the purchase of aquaculture oyster floats Legal reference: Art. TG Sec. 10-724	0.2	0.2	0.2	0.2
Personal income tax subtraction for conservation tillage equipment Legal reference: Art. TG Sec. 10-208				No reliable estimate
Personal income tax subtraction for cost of manure spreading equipment Legal reference: Art. TG Sec. 10-208				No reliable estimate
Personal income tax subtraction for donated farm products Legal reference: Art. TG Sec. 10-208				No reliable estimate
Personal income tax subtraction for reforestation and timber stand improvement Legal reference: Art. TG Sec. 10-208				Negligible
Refund of aviation fuel tax used for agricultural purposes Legal reference: Art. TG Sec. 13-901				No reliable estimate
Refund of fuel tax for fuel used for agricultural purposes Legal reference: Art. TG Sec. 13-901 Note: 9.6% was shared by local governments as Highway User Revenue in FY 2019 and 13.5% is shared from FY 2020 to FY 2022.				Negligible

Agriculture and Fisheries Total:

249.5 257.9 263.2 268.7

2. Business

Corporate income tax credit for aerospace, electronics, or defense contract projects Legal reference: Art. TG Sec. 10-737	7.5	7.5	7.5	7.5
Corporate income tax credit for biotechnology investment Legal reference: Art. TG Sec. 10-725 Note: Credit split between corporate and individual income tax. Cost depends on appropriation: Proposed FY 2022 appropriation of \$12 million.	12.3	10.9	12.0	12.0
Corporate income tax credit for cellulosic ethanol technology R&D Legal reference: Art. TG Sec. 10-726				Negligible
Corporate income tax credit for cybersecurity investment Legal reference: Art. TG Sec. 10-733 Note: Credit split between corporate and individual income tax. Credits capped by appropriation.	2.0	2.0	1.0	2.0

	FY 2019	FY 2020	FY 2021	FY 2022
Corporate income tax credit for cybersecurity purchases Legal reference: Art. TG Sec. 10-733 Note: Credit split between corporate and individual income tax.	0.3	0.8	0.6	0.6
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.	0.9	1.8	1.1	1.1
Corporate income tax credit for first-year leases of small businesses performing security-based contracting Legal reference: Art. TG Sec. 10-732			Negligible	
Corporate income tax credit for job creation in Regional Institution Strategic Enterprise (RISE) Zones Legal reference: Art. TG Sec. 10-702			Negligible	
Corporate income tax credit for purchases of Maryland-mined coal Legal reference: Art. TG Sec. 10-704			Negligible	
Corporate income tax credit for qualified expenditures at wineries and vineyards Legal reference: Art. TG Sec. 10-735			Negligible	
Corporate income tax credit for qualified film production entities Legal reference: Art. TG Sec. 10-730 Note: Credit entirely claimed against corporate income tax. CH 595 of 2018 Legislative Session changed program to straight revenue loss with mandated caps of \$8 million in FY 2019 and \$11 million in FY 2020 and beyond.	7.3	10.1	10.8	11.0
Corporate income tax credit for qualified R&D expenses Legal reference: Art. TG Sec 10-721	5.5	9.3	4.7	4.8
Corporate income tax credit for small businesses providing paid leave (Small Business Relief Tax Credit) Legal reference: Art. TG Sec. 10-748 Note: Includes corporate and income tax credits.	3.3	3.3	3.3	3.3

	FY 2019	FY 2020	FY 2021	FY 2022
Corporate income tax gain/loss adjustment for utility company stranded costs Legal reference: Art. TG Sec. 10-309	Negligible			
Corporate income tax subtraction for dividends for domestic corporations claiming foreign tax credits Legal reference: Art. TG Sec. 10-307	19.1	18.8	19.7	20.1
Corporate income tax subtraction for dividends from related foreign corporations Legal reference: Art. TG Sec. 10-307	53.9	52.5	54.8	55.9
Corporate income tax subtraction for gain recognized from transfer of property at Laurel Park or Pimlico Race Tracks Legal reference: Art. TG Sec. 10-307	Not in existence		0.5	0.6
Corporate income tax subtraction for dividends of domestic international sales corporation and foreign subsidiary Legal reference: Art. TG Sec. 10-307	No reliable estimate			
Corporate income tax subtraction for exempt-interest dividends paid by regulated investment companies Legal reference: Art. TG Sec. 10-308	No reliable estimate			
Corporate income tax subtraction for wage expenses disallowed under federal targeted jobs credit Legal reference: Art. TG Sec. 10-308	No reliable estimate			
Enterprise Zone tax credit on corporate income tax Legal reference: Art. TG Sec. 10-702	5.7	0.7	2.0	2.1
Enterprise Zone tax credit on personal income taxes Legal reference: Art. TG Sec. 10-702	0.4	0.4	0.4	0.4
Exclusion of the value of trade-ins from the boat tax Legal Reference: Art. NR Sec. 8-716	Included in sales tax exemption			
Exemption from the property tax of landing areas at privately owned, public use airports Legal reference: Art. TP Sec. 7-303 Note: Tax expenditure is under \$5,000 annually.	Negligible			
Exemption from the property transfer tax for conversion of foreign entities to LLCs Legal reference: Art. TP Sec. 13-207	No reliable estimate			
Exemption from the public service company franchise tax of internet services Legal reference: Art. TG Sec. 8-401	No reliable estimate			

	FY 2019	FY 2020	FY 2021	FY 2022
Exemption from the sales tax for sales and printing of free newspapers Legal reference: Art. TG Sec. 11-215	4.2	4.2	4.3	4.3
Exemption from the sales tax for sales of out-of-state direct mail advertising materials Legal reference: Art. TG Sec. 11-215	5.1	5.1	5.3	5.4
Exemption from the sales tax for the "core value" of used truck parts exchanged for remanufactured parts Legal reference: Art. TG Sec. 11-101	0.2	0.2	0.2	0.2
Exemption from the sales tax of certain sales for R&D purposes Legal reference: Art. TG Sec. 11-217	25.3	26.0	26.8	27.7
Exemption from the sales tax of certain transfers of business property Legal reference: Art. TG Sec. 11-209		Negligible		
Exemption from the sales tax of optional computer software maintenance contracts Legal reference: Art. TG Sec. 11-219	9.3	9.6	10.0	10.5
Exemption from the sales tax of sales of certain bakery equipment Legal reference: Art. TG Sec. 11-210 Note: Estimated at under \$25,000 annually.		Negligible		
Exemption from the sales tax of sales of certain computer programs Legal reference: Art. TG Sec. 11-225	2.7	2.7	2.8	2.8
Exemption from the sales tax of sales of construction material or warehousing equipment for use in Baltimore County on property previously owned by Bethlehem Steel Legal reference: Art. TG Sec. 11-232		No reliable estimate		
Exemption from the sales tax of sales of diesel fuel used in coal mine reclamation Legal reference: Art. TG Sec. 11-212 Note: Less than \$20,000 annually.		Negligible		
Exemption from the sales tax of sales of fuel or repair parts for commercial vessels Legal reference: Art. TG Sec. 11-218		Negligible		
Exemption from the sales tax of sales of machinery and utilities used to produce bituminous concrete Legal reference: Art. TG Sec. 11-210	0.3	0.3	0.3	0.3
Exemption from the sales tax of sales of photographic and artistic materials used in publication Legal reference: Art. TG Sec. 11-215	14.2	14.6	15.1	15.6
Exemption from the sales tax of sales of power to operate equipment for producing snow for commercial purposes Legal reference: Art. TG Sec. 11-229		Negligible		

	FY 2019	FY 2020	FY 2021	FY 2022
Exemption from the sales tax of sales of precious metal coins or bullion over \$1,000 Legal reference: Art. TG Sec 11-214	3.1	3.2	3.2	3.2
Exemption from the sales tax of sales of property or services used in film production activity Legal reference: Art. TG Sec. 11-227	0.7	0.7	0.8	0.8
Exemption from the sales tax of sales of space at corporate training centers Legal reference: Art. TG Sec. 11-231	0.4	0.4	0.4	0.4
Exemption from the sales tax of sales of tangible personal property used predominantly in a production activity Legal reference: Art. TG Sec. 11-210	116.6	119.8	125.0	129.8
Exemption from the sales tax of sales of construction materials bought for renovations at Pimlico and Laurel Park race tracks Legal reference: Art. TG Sec. 11-236	Not in existence		0.5	0.6
Exemption from the sales tax of sales of certain aircraft parts and equipment Legal reference: Art. TG Sec. 11-237	Not in existence		1.2	1.2
Exemption from the sales tax of personal property by qualified data centers Legal reference: Art. TG Sec. 11-239	Not in existence		Negligible	
Exemption from the sales tax of sales of wood products for mining purposes Legal reference: Art. TG Sec. 11-212			Negligible	
Exemption from the sales tax of sales to cemetery companies Legal reference: Art. TG Sec. 11-204			Negligible	
Exemption from the sales tax of sales to credit unions Legal reference: Art. TG Sec. 11-204	0.4	0.4	0.4	0.4
Exemption from the sales tax of the use of nonresidential personal property Legal reference: Art. TG Sec 11-214			Negligible	
Exemption from the sales tax of construction material or warehousing equipment for use in qualified opportunity zone or target redevelopment area in Baltimore and Washington Counties Legal reference: Art. TG Sec 11-238	Not in existence		0.5	0.5

	FY 2019	FY 2020	FY 2021	FY 2022
Exemption from the sales tax of certain materials sold to licensed caterers Legal reference: Art. TG Sec 11-240	Not in existence		0.1	0.1
Exemption from the titling tax for registered passenger buses Legal reference: Art. TR Sec. 13-810	15.8	14.3	14.7	15.0
Exemption from the titling tax for registered truck tractors Legal reference: Art. TR Sec. 13-810	Included in passenger buses			
Exemption from the transfer tax for corporate or partnership conveyances Legal reference: Art. TP Sec. 13-207	No reliable estimate			
Exemption from the transfer tax for mergers, consolidations or transfers from partnership to a LLC Legal reference: Art. TP Sec. 13-207	No reliable estimate			
Exemption from the transfer tax for transfers between parent business entity and subsidiary or among wholly owned subsidiaries Legal Reference: Art. TP Sec. 12-108	No reliable estimate			
Exemption from the transfer tax for transfers of corporate property between related corporations Legal reference: Art. TP Sec. 13-207	No reliable estimate			
Exemption from the transfer tax for transfers upon conversion of joint venture or sole proprietorship to a LLC Legal reference: Art. TP Sec. 13-207	No reliable estimate			
Individual income tax credit for aerospace, electronics, or defense contract projects Legal reference: Art. TG Sec. 10-737	No reliable estimate			
Individual income tax credit for biotechnology investment Legal reference: Art. TG Sec. 10-725 Note: Credit split between corporate and individual income tax. Cost depends on appropriation: Proposed FY 2022 appropriation of \$12 million.	Included in corporate income tax			
Individual income tax credit for first-year leases of small businesses performing security-based contracting Legal reference: Art. TG Sec. 10-732	Negligible			
Individual income tax credit for qualified winery and vineyard expenses Legal reference: Art. TG Sec. 10-735	Included in corporate income tax			
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 income tax			

	FY 2019	FY 2020	FY 2021	FY 2022
Personal income tax credit for cellulosic ethanol technology R&D Legal reference: Art. TG Sec. 10-726 Note: No credits claimed.			Negligible	
Personal income tax credit for cogenerators' purchase of MD-mined coal Legal reference: Art. TG Sec. 10-704 Note: Corporations take all credits against franchise tax.			Negligible	
Personal income tax credit for cybersecurity investment Legal reference: Art. TG Sec. 10-733 Note: Credits capped by appropriation.			Included in corporate income tax	
Personal income tax credit for cybersecurity purchases Legal reference: Art. TG Sec. 10-733 Note: Credits split between corporate and individual income tax. Credit capped at \$2 million.		Not in existence	Included in CIT	
Personal income tax credit for employer costs of security clearance Legal reference: Art. TG Sec. 10-732 Note: Statutorily capped at \$2.0 million for all eligible companies.			Included in corporate income tax	
Personal income tax credit for job creation in Regional Institution Strategic Enterprise (RISE) Zones Legal reference: Art. TG Sec. 10-702			Included in corporate income tax	
Personal income tax credit for qualified film production entities Legal reference: Art. TG Sec. 10-730 Note: Credit entirely claimed against corporate income tax. CH 595 of 2018 Legislative Session changed program to straight revenue loss with mandated caps of \$8 million in FY 2019 and \$11 million in FY 2020 and beyond.			Negligible	
Personal income tax credit for qualified R&D expenses Legal reference: Art. TG Sec. 10-721			Included in corporate income tax	
Personal income tax subtraction for provision of targeted jobs Legal reference: Art. TG Sec. 10-208			No reliable estimate	
Personal income tax credit for small businesses providing paid leave Legal reference: Art. TG Sec. 10-746 Note: Split between corporate and income tax.			Included in corporate income tax	
Property tax credit for the BRAC Zone Tax Credit Legal reference: Art. ED Sec. 5-105 Note: BRAC was a 10 year program that began in FY 2010 and ended in FY 2019.	2.1		Not in existence	
Property tax credit for the Urban Enterprise Zone Tax Credit	24.8	23.9	25.3	25.3

	FY 2019	FY 2020	FY 2021	FY 2022
Legal reference: Art. TP Sec. 9-103				
Property used for heating/cooling of state owned/occupied property Legal reference: Art. TP Sec. 7-210,11 Note: No revenue loss; properties potentially affected are already tax exempt.			Negligible	
Public service company franchise tax credit for purchase of MD-mined coal Legal reference: Art. TG Sec. 8-406 Note: Capped at \$3 million and sunsets in FY 2021.	3.0	3.0	3.0	DNE
Public service company franchise tax credit for sales to large industrial customers for production activity Legal reference: Art. TG Sec 8-417	1.8	1.4	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% shared by local governments as Highway User Revenue in FY 2019 and 13.5% is shared from FY 2020 to FY 2022.	0.1	0.1	0.1	0.1
Refund of the sales and use tax for More Jobs for Marylanders Legal reference: Art. TG Sec. 11-411			Negligible	
Tax credit against the State property tax for More Jobs for Marylanders projects. Legal reference: Art. TP Sec. 9-110			Negligible	
Business Total:	348.2	348.0	359.7	367.2

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

3. Charity

Corporate income tax credit for food donation pilot program Legal reference: Art. TG Sec. 10-745			Included in individual income tax	
Exemption from the boat tax of vessels purchased by charitable organizations Legal Reference: Art. NR Sec. 8-716			Negligible	
Exemption from registration fees for vehicles owned by the Red Cross Legal reference: Art. TR Sec. 13-903 Note: Included in miscellaneous and other registration fee exemptions, all of which are estimated to be \$0.1 million in FY 2020.			No reliable estimate	

	FY 2019	FY 2020	FY 2021	FY 2022
Exemption from the sales tax of sales to charitable organizations Legal reference: Art. TG Sec. 11-204	125.8	129.0	132.2	135.5
Exemption from the titling tax of Red Cross Vehicles Legal reference: Art. TR Sec. 13-810		No reliable estimate		
Personal income tax credit for food donation pilot program Legal reference: Art. TG Sec. 10-745		Negligible		
Personal income tax credit for venison donation Legal reference: Art. TG Sec. 10-746		Negligible		
Personal income tax deduction for charitable contributions Legal reference: Art. TG Sec. 10-204 Note: Local effect is \$96.5 million in FY 2020.	242.8	250.7	258.6	265.6
Refund of the fuel tax to the Red Cross Legal reference: Art. TG Sec. 13-901		No reliable estimate		
Charity Total:	368.6	379.6	390.7	401.1

4. Education

Back to school clothing and footwear sales tax exemption Legal reference: Art. TG Sec. 11-228	6.4	6.6	6.8	7.1
Exemption from the motor fuel tax motor fuel used in a school bus owned or used by a county board of education Legal reference: Art. TG Sec. 9-303		No reliable estimate		
Exemption from the property tax of property for educational uses Legal reference: Art. TP Sec. 7-202	27.2	27.2	28.2	28.0
Exemption from the sales tax of certain fund raising sales to benefit schools/students Legal reference: Art. TG Sec. 11-204	1.6	1.6	1.8	1.9
Exemption from the sales tax of sales of food at schools, colleges and universities Legal reference: Art. TG Sec. 11-206	27.1	27.8	29.7	31.4
Exemption from the sales tax of sales to educational organizations Legal reference: Art. TG Sec. 11-204	14.9	15.2	15.5	15.8
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		No reliable estimate		

	FY 2019	FY 2020	FY 2021	FY 2022
Legal reference: Art. TR Sec. 13-810				
Individual income tax credit for student debt Legal reference: Art. TG Sec. 10-740	9.0	9.0	9.0	9.0
Personal income tax credit for expenses incurred by classroom teachers for advanced education Legal reference: Art. TG Sec. 10-717	7.0	7.0	7.0	7.0
Personal income tax subtraction for amounts contributed to prepaid tuition plans Legal reference: Art. TG Sec. 10-207	No reliable estimate			
Personal income tax subtraction for contributions to investment accounts Legal reference: Art. TG Sec. 10-208 Note: Applies to the Maryland Prepaid College Trust, Maryland College Investment Plan, the Maryland ABLE Program and to the Maryland Broker-Dealer College Investment Plan. Capped at \$2,500 per contract with the Prepaid Trust and per account holder/beneficiary.	12.6	12.8	13.1	13.4
Personal income tax subtraction for elementary and secondary teacher expenses on classroom school supplies Legal reference: Art. TG Sec. 10-208	0.9	0.9	0.9	0.9
Education Total:	106.6	108.1	111.9	114.4
5. Elderly				
Additional personal income tax exemptions for the blind and elderly Legal reference: Art. TG Sec. 10-211 Note: Local effect is \$11.8 million in FY 2020.	30.6	30.6	30.9	31.2
Exemption from property tax of continuing care facilities for the aged Legal reference: Art. TP Sec. 7-206	No reliable estimate			
Exemption from the property tax of nonprofit housing for the elderly Legal reference: Art. TP Sec. 7-202	0.6	0.7	0.6	0.6
Exemption from the sales tax of residential sales of electricity to a nonprofit planned retirement community Legal reference: Art. TG Sec. 11-207	0.3	0.3	0.3	0.3
Exemption from the sales tax of sales under \$500 to nonprofit senior citizens' organizations Legal reference: Art. TG Sec. 11-204	No reliable estimate			

	FY 2019	FY 2020	FY 2021	FY 2022
Personal income tax pension exclusion Legal reference: Art. TG Sec. 10-209 Note: Local effect is \$128.1 million in FY 2018.	232.8	247.0	262.0	278.0
Personal income tax subtraction for federally-taxed social security and railroad retirement benefits Legal reference: Art. TG Sec. 10-207 Note: Local effect is \$171.3 million in FY 2018.	316.7	332.6	349.2	366.7
Elderly Total:	581.0	611.2	643.1	676.9

6. Employment-related

Corporate income tax credit for businesses that create new jobs Legal reference: Art. TG Sec. 10-704	No reliable estimate			
Corporate income tax credit for One Maryland project/startup costs Legal reference: Art. TG Sec 10-714	16.3	11.0	13.5	13.8
Corporate income tax credit for qualified wages of hiring employees (More Jobs for Marylanders) Legal reference: Art. TG Sec. 10-741	Negligible	0.6	6.7	14.7
Corporate income tax credit for wages of new jobs (Job Creation Tax Credit) Legal reference: Art. TG Sec. 10-704 Note: Sunsets January 1, 2020.	4.1	2.5	1.9	1.9
Corporate income tax credit for wages paid to qualified veteran employees (Hire Our Heroes Act) Legal reference: Art. TG Sec. 10-743	Negligible			
Insurance premiums tax credit for businesses that create new jobs Legal reference: Art. Ins. Sec. 6-116	No reliable estimate			
Insurance premiums tax credit for job creation. Legal reference: Art. Ins. Sec. 6-114	Negligible			
Personal income tax credit for businesses that create new jobs Legal reference: Art. TG Sec. 10-704	Negligible			
Personal income tax credit for One Maryland project/startup costs Legal reference: Art. TG Sec. 10-714	Included in corporate income tax			
Personal income tax credit for wages of new jobs (Job Creation Tax Credit) Legal reference: Art. TG Sec. 10-704	Included in corporate income tax			
Personal income tax credit for wages paid to qualified veteran employees (Hire Our Heroes Act) Legal reference: Art. TG Sec. 10-743	Included in corporate income tax			

	FY 2019	FY 2020	FY 2021	FY 2022
Personal income tax itemized deduction for job expenses Legal reference: Art.TG Sec. 10-204 Note: Local effect is \$46.4 million in FY 2020.	118.2	120.6	123.0	125.5
Personal income tax subtraction for employment-related household and dependent care expenses Legal reference: Art. TG Sec. 10-208	25.6	25.5	25.5	25.4
Personal income tax subtraction for pickup contributions for pension and retirement systems Legal reference: Art. TG Sec. 10-207		No reliable estimate		
Public service company franchise tax credit for job creation Legal reference: Art. TG Sec. 8-411		No reliable estimate		
Subtraction for civil rights violation non-economic damages Legal reference: Art. TG Sec. 10-207	0.3	0.3	0.3	0.3
Employment Related Total:	164.4	160.4	170.9	181.6
7. Environment				
Corporate credit for electricity produced from certain qualified energy resources Legal reference: Art. TG Sec 10-720	1.7	2.2	2.1	2.2
Corporate income tax credit for "green buildings" construction and rehabilitation costs Legal reference: Art. TG Sec 10-722 Note: Claimed entirely against the personal income tax		Negligible		
Corporate income tax credit for Electronic Vehicle Recharging Equipment Legal reference: Art. TG Sec. 10-729		Negligible		
Corporate income tax credit for employer-provided commuter benefits Legal reference: Art. TG Sec 10-715	0.6	0.7	0.5	0.5
Corporate income tax credit for energy storage systems Legal reference: Art. TG Sec 10-719 Note: Split between corporate and personal income tax.	0.2	0.4	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		
Exemption from the property tax of residential wind energy equipment and solar energy property Legal reference: Art. TP Sec. 7-242		No reliable estimate		
Exemption from the sales tax of geothermal, wind or solar energy equipment	0.4	0.4	0.4	0.4

	FY 2019	FY 2020	FY 2021	FY 2022
Legal reference: Art. TG Sec. 11-230				
Exemption from the sales tax of sales of certain energy-efficient appliances Legal reference: Art. TG Sec. 11-226		No reliable estimate		
Exemption from the sales tax of sales of machinery and equipment used to produce "Energy Star" windows and entry doors Legal reference: Art. TG Sec. 11-210	0.3	0.3	0.3	0.3
Individual income tax credit for oyster shell recycling Legal reference: Art. TG Sec. 10-724.1		Negligible		
Individual income tax credits for electricity produced from qualified energy resources Legal reference: Art. TG Sec. 10-720	1.7	2.2	2.1	2.2
Insurance premiums tax credit for employer-provided commuter benefits Legal reference: Art. Ins. Sec. 6-120		Negligible		
Motor vehicle titling tax credit for electric vehicles Legal reference: Art. TR Sec. 13-815	3.0	6.0	9.0	13.5
Personal income tax credit for "green buildings" construction and rehabilitation costs Legal reference: Art. TG Sec. 10-722	0.0	0.0	0.0	0.0
Personal income tax credit for easements conveyed to the MD Environmental Trust or MD Agricultural Land Preservation Foundation Legal reference: Art. TG Sec. 10-723	0.8	0.8	0.7	0.7
Personal income tax credit for Electronic Vehicle Recharging Equipment Legal reference: Art. TG Sec. 10-729		Negligible		
Personal income tax credit for employer-provided commuter benefits Legal reference: Art. TG Sec. 10-715	0.6	0.7	0.5	0.5
Personal income tax credit for energy storage systems Legal reference: Art. TG Sec 10-719 Note: Split between corporate and personal income tax.	0.2	0.4	0.1	0.1
Personal income tax subtraction for certain sewage disposal systems Legal reference: Art. TG Sec. 10-208		Negligible		
Personal income tax subtraction for conservation and management program expenses Legal reference: Art. TG Sec. 10-208		Negligible		
Personal income tax subtraction for grants under the Solar Energy Grant Program		Negligible		

	FY 2019	FY 2020	FY 2021	FY 2022
Legal reference: Art. TG Sec. 10-207 Note: HB 590 (2007).				
Personal income tax subtraction for the sale of perpetual conservation easements Legal reference: Art. TG Sec. 10-208	0.8	0.8	0.8	0.8
Environment Total:	10.1	14.7	16.8	21.4
8. Families				
Exemption from the alcoholic beverage excise tax for family produced wine for personal use or entry into an exhibition Legal reference : Art. TG Sec. 5-104		No reliable estimate		
Exemption from the inheritance tax for family farms qualifying as farmland Legal reference: Art. TG Sec. 7-211		No reliable estimate		
Exemption from the inheritance tax for small estates. Legal reference: Art. TG Sec. 7-203		No reliable estimate		
Exemption from the inheritance tax of \$500 for grave maintenance Legal reference: Art. TG Sec. 7-203		No reliable estimate		
Exemption from the inheritance tax of life insurance benefits Legal reference: Art. TG Sec. 7-203		No reliable estimate		
Exemption from the inheritance tax of property passed to domestic partners Legal reference: Art. TG Sec. 7-203	1.0	1.0	1.0	1.1
Exemption from the inheritance tax of property passed to lineal beneficiaries or siblings Legal reference: Art. TG Sec. 7-203	59.2	60.4	61.6	62.8
Exemption from the property transfer tax for transfers between domestic partners, former domestic partners or relatives Legal reference: Art. TP Sec. 13-207		No reliable estimate		
Exemption from the property transfer tax for transfers made from estates with no consideration and to and from trusts Legal reference: Art. TP Sec. 12-108 and 13-107		No reliable estimate		
Exemption from the sales tax for food consumed off premises Legal reference: Art. TG Sec. 11-206	732.7	743.5	788.2	834.0
Exemption from the sales tax for parent-teacher organizations and other nonprofits internal to elementary and secondary schools Legal reference: Art. TG Sec. 11-204	0.2	0.2	0.2	0.2

	FY 2019	FY 2020	FY 2021	FY 2022
Exemption from the sales tax of fuel rate adjustment charges on sales of electricity, steam, natural or artificial gas, etc. used in the common areas of residential condominiums Legal reference: Art. TG Sec. 11-207	0.6	0.6	0.6	0.6
Exemption from the sales tax of sales of fuel electricity, steam, natural or artificial gas, etc. for residential use Legal reference: Art. TG Sec. 11-207	411.4	415.9	382.1	390.0
Exemption from the transfer tax for transfers between spouses, former spouses or relatives Legal reference: Art. TP Sec. 13-207	No reliable estimate			
Homeowners' property tax credit Legal reference: Art. TP Sec. 9-104; Art. TG Sec. TP Sec. 9-102	65.5	60.0	66.5	64.0
Homestead property tax credit for properties with assessment increases over 10% Legal reference: Art. TP Sec. 9-105 Note: Local governments forego about 16 times the State credits. See SB 520, HB 199 (2010).	0.9	0.9	0.9	0.9
Individual income tax subtraction for unreimbursed expenses of foster parents Legal reference: Art. TG Sec. 10-208	Negligible			
Personal income tax credit for child and dependent care expenses Legal reference: Art. TG Sec. 10-716	8.1	8.1	8.1	8.1
Personal income tax subtraction for certain gross income of child included in parents income Legal reference: Art. TG Sec. 10-208	No reliable estimate			
Personal income tax subtraction for two-income married couples Legal reference: Art. TG Sec. 10-207	39.1	39.3	39.4	39.6
Renters' property tax relief Legal reference: Art. TP Sec. 9-104; Art. TG Sec. TP Sec. 9-102	4.4	4.4	4.5	4.4
Families Total:	1,323.1	1,334.4	1,353.2	1,405.7
9. Law Enforcement, Fire, Rescue and Emergency Personnel				
Exemption from the property tax of volunteer fire companies Legal reference: Art. TP Sec. 7-209	0.5	0.5	0.4	0.4
Exemption from the sales tax of sales of food to support fire, rescue and ambulance companies Legal reference: Art. TG Sec. 11-206	0.2	0.2	0.2	0.2
Exemption from the sales tax of sales to fire, rescue and ambulance companies Legal reference: Art. TG Sec. 11-204	1.9	2.0	2.0	2.0

	FY 2019	FY 2020	FY 2021	FY 2022
Exemption from the titling tax of fire engines and fire department apparatus Legal reference: Art. TR Sec. 13-810	No reliable estimate			
Exemption of fire buff canteen wagons from vehicle registration fees Legal reference: Art. TR Sec. 13-903	No reliable estimate			
Exemption of vehicles owned by volunteer fire and rescue companies from vehicle registration fees Legal reference: Art. TR Sec. 13-903 Note: Included in miscellaneous and other registration fee exemptions, all of which are estimated to be \$0.1 million in FY 2020.	Included in other exemptions			
Personal income tax exemption for law enforcement officers residing in the subdivision of employment Legal reference: Art. TG Sec. 10-207	No reliable estimate			
Personal income tax subtraction for correction officer retirement income Legal reference: Art. TG Sec. 10-209	1.7	1.7	1.8	1.8
Personal income tax subtraction for MDTA police Legal reference: Art. TG Sec. 10-207	DNE	Negligible		
Personal income tax subtraction for MNCP Police and Washington Suburban Sanitary Commission Police Force Legal reference: Art. TG Sec. 10-207	Not in existence		Negligible	
Personal income tax subtraction for income from fire and ambulance length-of-service awards Legal reference: Art. TG Sec. 10-207	No reliable estimate			
Personal income tax subtraction for law enforcement, fire, rescue, and emergency services retirement income Legal reference: Art. TG Sec. 10-209	3.8	3.9	4.0	4.1
Personal income tax subtraction for qualifying volunteer emergency service personnel Legal reference: Art. TG Sec. 10-208	2.6	2.6	2.6	2.6
Refund of fuel tax for fuel used in fire and rescue vehicles Legal reference: Art. TG Sec. 13-901	0.5	0.4	0.4	0.4
Law Enforcement, Fire, Rescue and Emergency Personnel Total:	11.2	11.1	11.3	11.5
10. Handicapped and Disabled				
Corporate income tax credit for wages/child care/transportation for employees with disabilities Legal reference: Art. TG Sec. 10-704	Negligible			
Exclusion of \$15,000 of assessed value for blind and surviving spouses Legal reference: Art. TP Sec. 7-207 Note: Revenue loss is less than \$40,000 annually.	Negligible			

	FY 2019	FY 2020	FY 2021	FY 2022
Exemption from the titling tax of buses for transporting persons with disabilities Legal reference: Art. TR Sec. 13-810	Included in passenger buses			
Income tax credit for expenses to renovate existing homes for accessibility and universal visitability Legal reference: Art. TG Sec. 10-744	Negligible			
Insurance premiums tax credit for hiring persons with disabilities Legal reference: Art. Ins. Sec. 6-115	No reliable estimate			
Personal income tax credit for wages/child care/transportation for employees with disabilities Legal reference: Art. TG Sec. 10-704	Included in corporate income tax			
Personal income tax subtraction for adoption expenses of special-needs children Legal reference: Art. TG Sec. 10-208	No reliable estimate			
Personal income tax subtraction for contributions to an ABLE account Legal reference: Art. TG Sec. 10-207	No reliable estimate			
Personal income tax subtraction for disability payments to police and firefighters Legal reference: Art. TG Sec. 10-207	No reliable estimate			
Personal income tax subtraction for expenses of providing human or mechanical readers for blind individuals Legal reference: Art. TG Sec. 10-208	No reliable estimate			
Exemption from the sales tax for artificial hearing device earmolds, equipment, and parts Legal reference: Art. TG Sec. 10-211	Not in existence		0.8	0.8
Public service company franchise tax credit for hiring persons with disabilities Legal reference: Art. TG Sec. 8-413	No reliable estimate			
Public service company franchise tax credit for telephone lifeline service Legal reference: Art. TG Sec. 8-407	0.2	0.1	0.2	0.2
Handicapped and Disabled Total:	0.2	0.1	1.0	1.0
11. Housing				
Exemption from the sales tax of sales of used mobile homes Legal reference: Art. TG Sec. 11-213	0.3	0.3	0.3	0.3
Exemption from the transfer tax for cooperative housing corporations Legal reference: Art. TP Sec. 13-207	No reliable estimate			
Exemption from transfer tax for surrender of principal residence in bankruptcy	No reliable estimate			

	FY 2019	FY 2020	FY 2021	FY 2022
Legal reference: Art. TP Sec. 13-413				
Exemption of Housing Authorities from the property tax Legal reference: Art. TP Sec. 7-215	3.0	3.0	3.2	3.2
Personal income tax credit for property tax paid on owner-occupied residences in specified neighborhoods Legal reference: Art. TG Sec. 10-707	0.2	0.2	0.2	0.2
Personal income tax deduction for home mortgage interest Legal reference: Art.TG Sec. 10-204 Note: Local effect is \$158.5 million in FY 2020.	423.2	411.7	399.5	386.4
Personal income tax deduction for real estate taxes Legal reference: Art.TG Sec. 10-204 Note: Local effect is \$87.5 million in FY 2020.	223.3	227.4	231.5	235.8
Personal income tax subtraction for discharging mortgage indebtedness (Mortgage Forgiveness Debt Relief) Legal reference: Art. TG Sec. 10-207	0.2	0.2	0.2	0.2
Property transfer tax rate halved for first time Maryland homebuyers Legal reference: Art. TP Sec. 13-203	14.7	15.0	15.3	15.6
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
Housing Total:	665.9	658.9	651.3	642.8
12. Interstate Commerce				
Excise tax exemption for alcoholic beverages sold or delivered in the course of interstate commerce Legal reference : Art. TG Sec. 5-104		No reliable estimate		
Exemption from the sales tax of sales of film or tape used in television broadcasting Legal reference: Art. TG Sec. 11-208	0.7	0.7	0.7	0.8
Exemption from the sales tax of sales of food on vehicles engaged in interstate commerce Legal reference: Art. TG Sec. 11-206		Negligible		
Exemption from the sales tax of sales of marine equipment or machinery for ocean-going vessels Legal reference: Art. TG Sec. 11-208	0.9	0.9	0.9	1.0
Exemption from the sales tax of sales of vehicles used in interstate commerce Legal reference: Art. TG Sec. 11-208	17.7	18.2	18.9	19.7
Interstate Commerce Total:	19.2	19.8	20.6	21.4

13. Medical and Health

<p>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.</p>	<p>Negligible</p>				
<p>Corporate income tax subtraction for elevator handrails in health care facilities Legal reference: Art. TG Sec. 10-308</p>	<p>No reliable estimate</p>				
<p>Deduction against estate tax for health insurance costs of spouse Legal reference: Art. TG Sec. 7-309</p>	<p>0.6</p>	<p>0.6</p>	<p>0.6</p>	<p>0.7</p>	
<p>Exemption from the excise tax for wine or spirits bought by a hospital for medicinal purposes Legal reference : Art. TG Sec. 5-104</p>	<p>No reliable estimate</p>				
<p>Exemption from the sales tax of sales of medicine, medical supplies and health aids Legal reference: Art. TG Sec. 11-211</p>	<p>528.2</p>	<p>550.8</p>	<p>550.8</p>	<p>550.8</p>	
<p>Exemption from the titling tax for hearing and vision screening vehicles Legal reference: Art. TR Sec. 13-810</p>	<p>No reliable estimate</p>				
<p>Exemption of nonprofit health service plans from the insurance premiums tax Legal reference: Art. Ins. Sec. 6-101 Note: nonprofit health service plans pay at least 2% of premiums to support specific state projects (for example, the Senior Prescription Drug Assistance Program) in lieu of premium tax payments.</p>	<p>19.2</p>	<p>21.0</p>	<p>21.0</p>	<p>21.0</p>	

	FY 2019	FY 2020	FY 2021	FY 2022
Exemption of nonprofit hospitals and health facilities from the property tax Legal reference: Art. TP Sec. 7-202	7.2	7.0	7.9	7.9
Individual income tax credit for employer-paid long-term care insurance premiums Legal reference: Art. TG Sec. 10-710		Negligible		
Individual income tax credit for physicians or nurse practitioners who serve without compensation in an approved preceptorship program Legal reference: Art. TG Sec. 10-738	0.2	0.2	0.2	0.2
Insurance premiums tax credit for employer-paid long-term care insurance premiums Legal reference: Art. Ins. Sec. 6-117		No reliable estimate		
Personal income tax credit for eligible long-term care premiums Legal reference: Art. TG Sec. 10-718	2.1	2.1	2.1	2.1
Personal income tax deduction for medical expenses Legal reference: Art. TG Sec. 10-204 Note: Local effect is \$42 million in FY 2020.	113.8	109.1	111.2	113.5
Personal income tax subtraction for living organ donor expenses Legal reference: Art. TG Sec. 10-208		Negligible		
Personal income tax subtraction modification for the cost of installing handrails in certain medical facilities Legal reference: Art. TG Sec. 10-208		No reliable estimate		
Public service company franchise tax credit for employer-paid long-term care insurance premiums Legal reference: Art. TG Sec. 8-415		No reliable estimate		
Medical and Health Total:	671.4	690.8	693.8	696.0
14. Poverty				
Non-Refundable Earned Income Tax Credit Legal reference: Art. TG Sec. 10-704	95.2	95.2	95.2	95.2
Personal income tax credit for persons with below poverty level incomes Legal reference: Art. TG Sec. 10-709	35.3	35.3	35.3	35.3
Refundable Earned Income Tax Credit Legal reference: Art. TG Sec. 10-704	170.9	176.4	181.9	186.9
Poverty Total:	301.4	306.9	312.4	317.4

	FY 2019	FY 2020	FY 2021	FY 2022
15. Religious				
Exemption from registration fees for school vehicles owned by religious organizations Legal reference: Art. TR Sec. 13-903 Note: Included in miscellaneous and other registration fee exemptions, all of which are estimated to be \$0.1 million in FY 2022.				No reliable estimate
Exemption from the excise tax for wine bought by a religious organization for sacramental purposes Legal reference : Art. TG Sec. 5-104				No reliable estimate
Exemption from the sales tax of sales by religious organizations Legal reference: Art. TG Sec. 11-204	6.0	6.1	6.6	6.9
Exemption from the sales tax of sales of food by religious organizations Legal reference: Art. TG Sec. 11-206	9.1	9.4	9.6	9.8
Exemption from the sales tax of sales to religious organizations Legal reference: Art. TG Sec. 11-204	17.9	18.3	19.6	20.7
Exemption from the titling tax for school vehicles owned by religious organizations Legal reference: Art. TR Sec. 13-810				No reliable estimate
Exemption of religious organizations from the property tax Legal reference: Art. TP Sec. 7-204	10.9	10.9	11.4	11.4
Religious Total:	43.9	44.7	47.1	48.8
16. Veterans and Military				
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
Corporate income tax credit for wages paid to qualified veteran employees (Hire Our Heroes Act) Legal reference: Art. TG Sec. 10-743				Included in employment related
Exemption from registration fee for vehicles owned by veterans' organizations Legal reference: Art. TR Sec. 13-903 Note: Included in miscellaneous and other registration fee exemptions, all of which are estimated to be \$0.1 million in FY 2022.				No reliable estimate
Exemption from registration fees for Civil Air Patrol vehicles Legal reference: Art. TR Sec. 13-903				No reliable estimate
Exemption from registration fees for the American Legion's "40-8 box car"				No reliable estimate

	FY 2019	FY 2020	FY 2021	FY 2022
Legal reference: Art. TR Sec. 13-903 Note: Included in miscellaneous and other registration fee exemptions, all of which are estimated to be \$0.1 million in FY 2022.				
Exemption from registration fees for vehicles owned by disabled veterans Legal reference: Art. TR Sec. 13-903	0.1	0.1	0.1	0.1
Exemption from the sales tax for sales to veterans' organizations Legal reference: Art. TG Sec. 11-204	0.1	0.1	0.1	0.1
Exemption from the sales tax of sales of food to support veterans' organizations Legal reference: Art. TG Sec. 11-206	2.1	2.1	2.2	2.4
Exemption from the titling tax of Civil Air Patrol vehicles Legal reference: Art. TR Sec. 13-810 Note: Included in miscellaneous and other registration fee exemptions, all of which are estimated to be \$0.1 million in FY 2022.			No reliable estimate	
Exemption from the titling tax of vehicles owned by veterans' organizations Legal reference: Art. TR Sec. 13-810			No reliable estimate	
Exemption from the tobacco tax of cigarettes for sale at post exchanges and commissaries Legal Reference: Art. TG Sec. 12-104			No reliable estimate	
Exemption from the tobacco tax of other tobacco products for sale at post exchanges and commissaries Legal Reference: Art. TG Sec. 12-104			No reliable estimate	
Exemption of disabled veterans and surviving spouses from the property tax Legal reference: Art. TP Sec. 7-208	2.9	2.8	4.5	4.5
Personal income tax credit for wages paid to qualified veteran employees (Hire Our Heroes Act) Legal reference: Art. TG Sec. 10-743			Included in employment related	
Personal income tax subtraction for certain military retirement income Legal reference: Art. TG Sec. 10-207	13.6	13.6	13.6	13.6
Personal income tax subtraction for overseas military pay Legal reference: Art. TG Sec. 10-207			No reliable estimate	
Veterans and Military Total:	18.8	18.7	20.6	20.7

	FY 2019	FY 2020	FY 2021	FY 2022
17. Volunteer and Nonprofit				
Corporate income tax credit for donation to permanent endowment fund at a community foundation Legal reference: Art. TG 10-736	0.2	0.2	0.2	0.2
Corporate income tax credit for neighborhood and community assistance contributions Legal reference: Art. TG Sec. 10-704	0.1	0.1	0.1	0.1
Exemption from the inheritance tax for property that passes to qualified nonprofit organizations Legal reference: Art. TG Sec. 7-203	No reliable estimate			
Exemption from the sales tax for food delivered for immediate consumption by a nonprofit vendor Legal reference: Art. TG Sec. 11-206	0.4	0.4	0.4	0.4
Exemption of community water systems from the property tax Legal reference: Art. TP Sec. 7-205	No reliable estimate			
Exemption of fraternal beneficiary corporations from the insurance premiums tax Legal reference: Art. Ins. Sec. 6-101	2.3	2.3	2.0	2.0
Exemption of historical societies and war memorials from the property tax Legal reference: Art. TP Sec. 7-214	0.7	0.7	0.7	0.7
Exemption of lodges, trade and civic associations, clubs and other nonprofit organizations from the property tax Legal reference: Art. TP Sec. 7-202 Note: Includes charitable organizations, church societies and clubs.	0.5	0.5	0.5	0.5
Exemption of nonprofit cemetery and mausoleum property from the property tax Legal reference: Art. TP Sec. 7-201	0.1	0.1	0.1	0.1
Exemption of the Chesapeake Bay Foundation from the property tax Legal reference: Art. TP Sec. 7-203 Note: Revenue loss is less than \$30,000 annually.	Negligible			
Exemption of veterans' organizations from the property tax Legal reference: Art. TP Sec. 7-234	0.5	0.5	0.4	0.4
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
Financial institution franchise tax credit for donations to nonprofit neighborhood revitalization projects Legal Reference: Art. TG Sec. 8-214	No reliable estimate			

	FY 2019	FY 2020	FY 2021	FY 2022
Individual income tax credit for donation to permanent endowment fund at a community foundation Legal reference: Art. TG 10-736	Included in corporate income tax			
Individual income tax subtraction for unreimbursed mileage of certain volunteers Legal reference: Art. TG Sec. 10-208	No reliable estimate			
Insurance premiums tax credit for donations to nonprofit neighborhood revitalization projects Legal reference: Art. Ins. Sec. 6-105	No reliable estimate			
Public service company franchise tax credit for donations to nonprofit neighborhood revitalization projects Legal reference: Art. TG Sec. 8-412	No reliable estimate			
Refund of fuel tax to state-funded nonprofit transit systems for the elderly, disabled or poor Legal reference: Art. TG Sec. 13-901	1.0	0.9	1.0	1.0
Volunteer and Nonprofit Total:	6.0	5.9	5.6	5.6
18. Miscellaneous				
Corporate income tax credit for registration of tractor-trailers Legal reference: Art. TG Sec. 10-734	0.4	0.3	0.3	0.3
Corporate income tax credit for rehabilitating historic/heritage structures Legal reference: Art. TG Sec. 10-704	0.0	0.0	1.9	1.9
Corporate income tax subtraction for income from state relocation assistance 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			
Delaware Holding Company' (DHL) corporate income tax subtraction Legal reference: Art. TG Sec. 10-308	110.2	119.0	124.2	126.8
Estate tax exclusion for conservation easements Legal reference: Art. TG Sec. 7-203	No reliable estimate			
Excluding the value of trade-ins for the motor vehicle excise tax Legal reference: Art. TG Sec. 11-221 Note: Includes exemption from the sales and use tax.	138.0	134.0	134.0	134.0
Exemption from the sales and use tax for trade-in allowance when leasing a vehicle Legal reference: Art. TR Sec. 13-810 Note: Included in estimate for value of trade-ins.	No reliable estimate			

	FY 2019	FY 2020	FY 2021	FY 2022
Exemption from the excise tax of alcoholic beverages under a non-beverage permit Legal reference : Art. TG Sec. 5-104			Negligible	
Exemption from the fuel tax for diesel fuel used in vessels Legal reference: Art. TG Sec. 9-303	2.4	2.4	2.4	2.4
Exemption from the inheritance tax of income accrued on probate assets Legal reference: Art. TG Sec. 7-203			No reliable estimate	
Exemption from the inheritance tax of recovered Holocaust assets Legal reference: Art. TG Sec. 7-203			No reliable estimate	
Exemption from the sales tax of sales by hospital thrift shops Legal reference: Art. TG Sec. 11-204	0.1	0.1	0.1	0.1
Exemption from the sales tax of sales by State mental hospital gift shops Legal reference: Art. TG Sec. 11-204			Negligible	
Exemption from the sales tax of sales from facilities operated under MD Vending Program for the Blind on military bases Legal reference: Art. TG Sec. 11-204 Note: Estimated revenue cost is under \$15,000 annually.			Negligible	
Exemption from the sales tax of sales of certain "snack" and "healthy" foods sold through vending machines Legal reference: Art. TG Sec. 11-206	8.4	8.6	9.2	9.7
Exemption from the sales tax of sales of US, Maryland and POW/MIA flags Legal reference: Art. TG Sec. 11-205			Negligible	
Exemption from the sales tax of sales of water through pipes Legal reference: Art. TG Sec. 11-224	38.1	38.8	39.6	40.4
Exemption from the State property tax for the Montgomery County Housing Opportunities Commission Legal reference: Art. HCD Sec. 12-104	DNE		No reliable estimate	
Exemption from the transfer tax for judgments, orders of satisfaction or participation agreements Legal reference: Art. TP Sec. 13-207			No reliable estimate	
Exemption from transfer tax for land installment contracts, options to purchase real property, or short term leases Legal reference: Art. TP Sec. 13-207			No reliable estimate	
Exemption of annuities from the insurance premiums tax Legal reference: Art. Ins. Sec. 6-103	131.7	112.0	112.0	112.0

	FY 2019	FY 2020	FY 2021	FY 2022
Income tax subtraction for discharge of student loan debt due to disability or death Legal reference: Art. TG Sec. 10-207	0.2	0.2	0.2	0.2
Income tax subtraction for gain from direct or indirect property transfer at Laurel Park or Pimlico race tracks Legal reference: Art. TG Sec. 10-207	Not in existence		0.5	0.6
Individual income tax credit for registration of tractor-trailers Legal reference: Art. TG Sec. 10-734	Included in corporate income tax			
Insurance premiums tax credit for rehabilitating historic/heritage structures Legal reference: Art. Ins. Sec. 6-105	Negligible			
Maryland Automobile Insurance Fund exemption from the insurance premium tax. Legal reference: Art. Ins Sec. 6-101	1.7	1.7	1.5	1.5
Miscellaneous exemptions from the vessel tax Legal reference: Art. NR Sec. 8-716	0.1	0.1	0.1	0.1
Miscellaneous motor vehicle registration fee exemptions, including fire and rescue vehicles Legal reference: Art. TR Sec. 13-903	0.1	0.1	0.1	0.1
Miscellaneous personal income tax subtraction modifications Legal reference: Art. TG Sec. 10-207	No reliable estimate			
Miscellaneous property transfer tax exemptions Legal reference: Art. TP Sec. 13-203	No reliable estimate			
Miscellaneous property tax exemptions. Legal reference: Art. TP Sec. 7-299 Note: Includes property of foreign governments, fairgrounds, solar energy devices, etc.	2.1	2.1	2.1	2.1
Miscellaneous titling tax exemptions Legal reference: Art. TR Sec. 13-810	No reliable estimate			
Personal income tax credit for contributions for neighborhood and community assistance Legal reference: Art. TG Sec. 10-704	1.9	1.5	1.5	1.5
Personal income tax credit for rehabilitating historic/heritage structures Legal reference: Art. TG Sec. 10-704	Negligible			
Personal income tax subtraction for artwork donated by professional artists Legal reference: Art. TG Sec. 10-208	No reliable estimate			

	FY 2019	FY 2020	FY 2021	FY 2022
Personal income tax subtraction for income from state relocation assistance Legal reference: Art. TG Sec. 10-207				No reliable estimate
Personal income tax subtraction for income related to recovered Holocaust assets Legal reference: Art. TG Sec. 10-207				No reliable estimate
Personal income tax subtraction for prizes related to Olympic, Paralympic, Special Olympic and Deaflympic Games Legal reference: Art. TG Sec. 10-208				Negligible
Public Service company franchise tax credit for rehabilitating historic/heritage structures Legal Reference: Art. TG Sec. 8-406				Included in corporate income tax
Sales and use tax exemption of light rail vehicles purchased for the Purple Line Legal reference: Art. TG Sec. 11-411				Negligible
Various corporate income tax subtractions, not separately estimated Legal reference: Art. TG Sec. 10-308	198.5	209.4	218.6	223.2
Various personal income tax deductions, not otherwise classified Legal reference: Art. TG Sec. 10-204	8.9	8.9	8.9	8.9
Vehicle titling tax credit for out-of-state sales or excise tax paid by persons moving to Maryland Legal reference: Art. TR Sec. 13-809	4.7	3.7	3.5	3.4
Miscellaneous Total:	647.3	642.8	660.7	669.1
Categorical Tax Expenditures Total:	5,536.8	5,613.9	5,734.0	5,871.4

III. Incidental Tax Expenditures

1. Administrative Exemptions

Corporate income tax subtraction for state or local income tax refunds Legal reference: Art. TG Sec. 10-307				No reliable estimate
Exemption from the alcoholic beverages excise tax for small quantities brought into the state for personal use Legal reference : Art. TG Sec. 5-104				No reliable estimate
Exemption from the inheritance tax for bequests under \$1,000 Legal reference: Art. TG Sec. 7-203				No reliable estimate
Exemption from the sales tax for sales through bulk vending machines. Legal reference: Art. TG Sec. 11-201	1.2	1.2	1.3	1.3
Exemption from the sales tax of casual and isolated sales Legal reference: Art. TG Sec. 11-209				Negligible

	FY 2019	FY 2020	FY 2021	FY 2022
Exemption from the tobacco tax for cigarettes brought into the state in small quantities Legal Reference: Art. TG Sec. 12-104		No reliable estimate		
Exemption from the tobacco tax for other tobacco products brought into the state in small quantities Legal Reference: Art. TG Sec. 12-104		No reliable estimate		
Exemption from titling tax vehicles leased by the State Legal reference: Art. TR Sec. 13-810		Negligible		
Personal income tax subtraction for taxable refunds Legal reference: Art. TG Sec. 10-207	76.1	76.7	77.3	77.9
Administrative Exemption Total:	77.3	77.9	78.6	79.2
2. Double Taxation				
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		
Corporate income tax credit for taxes paid by pass-through entities Legal reference: Art. TG Sec. 10-701		Not in existence	Negligible	
Exemption from the admissions and amusement tax charges or fees to participate in an amateur recreational sports event or league in Baltimore City Legal Reference: Art. TG Sec. 4-104		No reliable estimate		
Exemption from the boat tax of vessels titled to a licensed dealer for resale, rental, or leasing purposes Legal reference: Art. NR Sec. 8-716	1.3	1.3	1.3	1.3
Exemption from the sales tax for expense reimbursement while providing taxable detective services Legal reference: Art. TG Sec. 11-101	0.2	0.2	0.2	0.2
Exemption from the sales tax of admissions subject to the admissions and amusement tax Legal reference: Art. TG Sec. 11-221	74.8	76.1	77.4	78.7
Exemption from the sales tax of certain communications services subject to the federal excise tax Legal reference: Art. TG Sec. 11-221	72.7	73.5	72.4	71.3
Exemption from the sales tax of long-term motor vehicle leases Legal reference: Art. TG Sec. 11-221	27.8	28.7	29.7	30.8
Exemption from the sales tax of motor fuels subject to the motor fuel or motor carrier tax Legal reference: Art. TG Sec. 11-221	810.4	840.6	872.0	904.5

	FY 2019	FY 2020	FY 2021	FY 2022
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	877.2	914.4	953.2	993.6
Exemption from the sales tax of sales of materials taxed under other laws Legal reference: Art. TG Sec. 11-221	No reliable estimate			
Exemption from the sales tax of sales of vessels subject to the boat excise tax Legal reference: Art. TG Sec. 11-221	19.3	19.5	19.7	19.9
Exemption from the sales tax of separately-stated sales subject to the admissions and amusement tax Legal reference: Art. TG Sec. 11-101	0.3	0.3	0.3	0.3
Exemption from the sales tax of the rental of motion pictures subject to the admissions and amusement tax Legal reference: Art. TG Sec. 11-221	Negligible			
Exemption from the titling tax for leased vehicles purchased by the lessee Legal reference: Art. TR Sec. 13-810	7.1	7.1	7.8	7.8
Exemption from the titling tax for vehicles transferred into an inter vivos trust if transferor is the beneficiary Legal reference: Art. TR Sec. 13-810	1.6	1.3	1.2	1.1
Exemption from the titling tax of mobile homes over 35 ft. Legal reference: Art. TR Sec. 13-810 Note: Mobile homes over 35 ft., when installed on sites, are taxed as real property.	No reliable estimate			
Exemption from the titling tax of vehicles purchased for short-term rental purposes Legal reference: Art. TR Sec. 13-810	97.4	69.3	64.6	60.3
Exemption from the transfer tax for vehicles transferred from specified trusts Legal reference: Art. TR Sec. 13-810	Negligible			
Exemption from the transfer tax for property conveyed from sole proprietorship to a LLC Legal reference: Art. TP Sec. 12-117	No reliable estimate			
Exemption from the transfer tax for transfers of supplemental, previously recorded instruments or deeds for prior contract of sale Legal reference: Art. TP Sec. 13-207	No reliable estimate			
Exemption from the transfer tax real property transferred from specified trusts Legal reference: Art. EST Sec. 14.5-1001	No reliable estimate			
Personal income tax credit for tax paid to another state Legal reference: Art. TG Sec. 10-703	17.3	17.8	18.5	19.3

	FY 2019	FY 2020	FY 2021	FY 2022
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 subtraction for Keogh Plan withdrawals taxed at time of deposit Legal reference: Art. TG Sec. 10-207	No reliable estimate			
Double Taxation Total:	2,007.4	2,050.0	2,118.3	2,189.1
3. Reciprocal Exemptions				
Credit against the boat tax for excise tax paid in another state by commercial fishers Legal reference: Art. NR Sec. 8-716 Note: 9.6% in FY 2019 and 13.5% from FY 2020 to FY 2022 is shared by local governments as Highway User Revenue.	0.2	0.2	0.2	0.2
Exemption from the fuel tax for fuel sold for export from the State Legal reference: Art. TG Sec. 9-303	13.6	13.5	13.3	13.3
Exemption from the sales tax of sales of items taxed in another state Legal reference: Art. TG Sec. 11-221	Negligible			
Exemption from the sales tax of sales to certain out-of-state nonprofit organizations Legal reference: Art. TG Sec. 11-204	No reliable estimate			
Reciprocal exemption from inheritance tax for personal property of nonresident decedents Legal reference: Art. TG Sec. 7-203	No reliable estimate			
Reciprocal exemption from registration fees for out-of-state law enforcement vehicles Legal reference: Art. TR Sec. 13-903 Note: Included in miscellaneous and other registration fee exemptions, all of which are estimated to be \$0.1 million in FY 2020.	No reliable estimate			
Reciprocal exemption from the titling tax for out-of-state law enforcement vehicles Legal reference: Art. TR Sec. 13-810	No reliable estimate			
Refund of fuel tax for fuel taxed in another state Legal reference: Art. TG Sec. 13-901 Note: 9.6% shared by local governments as Highway User Revenue in FY 2019 and 13.5% is shared from FY 2020 to FY 2022.	5.5	5.5	5.5	5.5
Sales tax exemption for sales of tangible personal property to nonprofit organizations for use in another state Legal reference: Art. TG Sec. 11-216	No reliable estimate			
Reciprocal Exemptions Total:	19.4	19.3	19.1	19.1
4. Fuel Used for Non-transportation Purposes				
Partial refund from fuel tax for fuel used by agricultural spreaders	No reliable estimate			

	FY 2019	FY 2020	FY 2021	FY 2022
Legal reference: Art. TG Sec. 13-901				
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% shared by local governments as Highway User Revenue in FY 2019 and 13.5% is shared from FY 2020 to FY 2022.	0.3	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% shared by local governments as Highway User Revenue in FY 2019 and 13.5% is shared from FY 2020 to FY 2022.	0.3	0.3	0.3	0.3
Partial refund of fuel tax used by well drillers. Legal reference: Art. TG Sec. 13-901		No reliable estimate		
Refund of fuel tax for fuel used in engines installed permanently at fixed locations Legal reference: Art. TG Sec. 13-901 Note: 9.6% shared by local governments as Highway User Revenue in FY 2019 and 13.5% is shared from FY 2020 to FY 2022.	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 on 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 purposes; of this total, 9.6% shared by local governments as Highway User Revenue in FY 2019 and 13.5% is shared from FY 2020 to FY 2022.	0.1	0.1	0.1	0.1
Fuel Used for Non-transportation Uses Total:	2.2	2.3	2.3	2.3
5. Governments				
Corporate income tax subtraction for interest on U.S. government obligations Legal reference: Art. TG Sec. 10-307	66.0	71.6	74.8	76.3
Corporate income tax subtraction for profit on sale of MD state or local bonds Legal reference: Art. TG Sec. 10-307		No reliable estimate		
Excise tax exemption for alcoholic beverage sales on federal reservations Legal reference : Art. TG Sec. 5-104		Negligible		
Exemption from the boat tax of vessels purchased by the State or its subdivisions. Legal Reference: Art. NR Sec. 8-716		Negligible		
Exemption from registration fees of vehicles owned by the federal, State, or local governments	0.4	0.3	0.2	0.2

	FY 2019	FY 2020	FY 2021	FY 2022
Legal reference: Art. TR Sec. 13-903				
Exemption from the fuel tax for fuel purchased by the State or its subdivisions Legal reference: Art. TG Sec. 9-303 Note: 9.6% in FY 2019 and 13.5% from FY 2020 to FY 2022 is shared by local governments as Highway User Revenue.	2.8	2.9	2.9	2.8
Exemption from the inheritance tax for property passing to the State or its subdivisions Legal reference: Art. TG Sec. 7-203	No reliable estimate			
Exemption from the sales tax of sales of buses for use in public transportation systems Legal reference: Art. TG Sec. 11-223	1.5	1.5	1.6	1.6
Exemption from the sales tax of sales of government documents, publications, etc. Legal reference: Art. TG Sec. 11-215	5.0	5.1	5.2	5.4
Exemption from the sales tax of sales of testing equipment to be transferred to the federal government Legal reference: Art. TG Sec. 11-222	No reliable estimate			
Exemption from the sales tax of sales to the State and its subdivisions Legal reference: Art. TG Sec. 11-220	490.0	508.0	542.0	562.8
Exemption from titling tax vehicles leased by the State Legal reference: Art. TR Sec. 13-810	Negligible			
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	21.0	19.4	18.2	17.0
Exemption from the titling tax of vehicles owned by the U.S. and used in an investigation Legal reference: Art. TR Sec. 13-810	No reliable estimate			
Exemption from the transfer tax of transfers to governments or public agencies Legal reference: Art. TP Sec. 13-207	No reliable estimate			
Exemption of federal government property from the property tax Legal reference: Art. TP Sec. 7-210,11	13.5	13.5	12.4	13.0
Exemption of local government property from the property tax Legal reference: Art. TP Sec. 7-210,11	16.1	16.1	16.5	16.5
Exemption of state government property from the property tax Legal reference: Art. TP Sec. 7-210,11	9.5	9.5	9.2	9.2

	FY 2019	FY 2020	FY 2021	FY 2022
Personal income tax subtraction for distributions and dividends from mutual funds attributable to US obligations Legal reference: Art. TG Sec. 10-207			No reliable estimate	
Personal income tax subtraction for dividends and interest from U.S. obligations Legal reference: Art. TG Sec. 10-207	15.2	15.2	15.2	15.2
Personal income tax subtraction for employer provided official police/fire vehicles Legal reference: Art. TG Sec. 10-207			No reliable estimate	
Personal income tax subtraction for profits on sale of Maryland State or local bonds Legal reference: Art. TG Sec. 10-207			No reliable estimate	
Refund of fuel tax for fuel used by the federal government Legal reference: Art. TG Sec. 13-901 Note: 9.6% in FY 2019 and 13.5% from FY 2020 to FY 2022 is shared by local governments as Highway User Revenue.	3.2	2.2	2.5	2.5
Refund of fuel tax for fuel used to operate local government bus systems Legal reference: Art. TG Sec. 13-901 Note: 9.6% in FY 2019 and 13.5% from FY 2020 to FY 2022 is shared by local governments as Highway User Revenue.	1.6	1.1	1.1	1.2
Governments Total:	645.8	666.5	701.8	723.7
Incidental Tax Expenditures Total:	2,752.0	2,816.0	2,920.0	3,013.4
All Tax Expenditures Total:	9,383.6	9,531.0	9,761.5	9,998.7

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

	FY 2019	FY 2020	FY 2021	FY 2022
Alcoholic Beverage Tax				
Exemption for:				
<i>Legal reference : Art. TG Sec. 5-104</i>				
Alcoholic beverage sales on federal reservations		Negligible		
Alcoholic beverages sold or delivered in the course of interstate commerce		No reliable estimate		
Alcoholic beverages under non-beverage permit		Negligible		
Family-produced wine for personal use or entry into an exhibition		No reliable estimate		
Small quantities of alcoholic beverages brought to the state for personal use		No reliable estimate		
Wine bought by a religious organization for sacramental purposes		No reliable estimate		
Wine or spirits bought by a hospital for medicinal purposes		No reliable estimate		
Alcoholic Beverage Tax Total:	-	-	-	-
Corporate Income Tax				
Subtractions for:				
<i>Legal reference: Art. TG Sec. 10-307</i>				
Dividends for domestic corporations claiming foreign tax credits	19.1	18.8	19.7	20.1
Dividends from affiliated domestic international sales corporations		No reliable estimate		
Dividends of related foreign corporations	53.9	52.5	54.8	55.9
Gross receipts subject to the public service company franchise tax		No reliable estimate		
Income from State relocation and assistance payments		No reliable estimate		
Interest on U.S. obligations	66.0	71.6	74.8	76.3
Profit on sale or exchange of Maryland state or local bonds		No reliable estimate		
State or local income tax refunds		No reliable estimate		
State tax-exempt interest from mutual funds		No reliable estimate		
Gain recognized as a result of direct or indirect transfer of property at the Laurel Park or Pimlico Race Tracks	Not in existence		0.5	0.6
<i>Legal reference: Art. TG Sec. 10-308</i>				
Conservation tillage equipment		No reliable estimate		
Cost of manure spreading equipment		No reliable estimate		
Delaware Holding Company' (DHL) subtraction	110.2	119.0	124.2	126.8
Elevator handrails in health care facilities		No reliable estimate		
Exempt-interest dividends paid by regulated investment companies		No reliable estimate		
Reforestation or timber stand improvement expenses		Negligible		
Various subtraction modifications not separately estimated	198.5	209.4	218.6	223.2
Wage expenses disallowed under federal targeted jobs credit		No reliable estimate		

	FY 2019	FY 2020	FY 2021	FY 2022
<i>Legal reference: Art. TG Sec. 10-309</i> Gain/loss adjustment on utility company stranded costs			Negligible	
Tax credits for:				
<i>Legal reference: Art. TG Sec. 10-701</i> Taxes paid by a pass-through entity		Not in existence	Negligible	
<i>Legal reference: Art. TG 10-736</i> Donation to permanent endowment fund at a community foundation	0.2	0.2	0.2	0.2
<i>Legal reference: Art. TG Sec 10-710</i> Employer-paid long-term care insurance premiums Note: Less than \$6,000 annually claimed to date.			Negligible	
<i>Legal reference: Art. TG Sec 10-714</i> One Maryland project/start-up costs.	16.3	11.0	13.5	13.8
<i>Legal reference: Art. TG Sec 10-715</i> Employer-provided commuter benefits	0.6	0.7	0.5	0.5
<i>Legal reference: Art. TG Sec 10-719</i> Energy storage systems Note: Split between corporate and individual tax.	0.2	0.4	0.1	0.1
<i>Legal reference: Art. TG Sec 10-720</i> Electricity produced from certain qualified energy resources	1.7	2.2	2.1	2.2
<i>Legal reference: Art. TG Sec 10-721</i> Qualified R&D expenses	5.5	9.3	4.7	4.8
<i>Legal reference: Art. TG Sec 10-722</i> "Green buildings" construction and rehabilitation costs Note: Claimed entirely against the personal income tax			Negligible	
<i>Legal reference: Art. TG Sec. 10-729</i> Electronic Vehicle Recharging Equipment Tax Credit			Negligible	
<i>Legal reference: Art. TG Sec. 10-702</i> Enterprise zone - credit for wages paid Regional Institution Strategic Enterprise Zone - credit for wages paid	5.7	0.7	2.0	2.1 Included in above credit

	FY 2019	FY 2020	FY 2021	FY 2022
<i>Legal reference: Art. TG Sec. 10-704</i>				
Businesses that create new jobs			Negligible	
Neighborhood and community assistance contributions	0.1	0.1	0.1	0.1
Purchase of Maryland-mined coal			Negligible	
Rehabilitating historic/heritage structures	0.0	0.0	1.9	1.9
Wages of new jobs (Job Creation Tax Credit)	4.1	2.5	1.9	1.9
Wages/child care/transportation for employees with disabilities (Maryland Disability Employment Tax Credit)			Negligible	
<i>Legal reference: Art. TG Sec. 10-724.1</i>				
Oyster shell recycling			Included in individual income tax	
<i>Legal reference: Art. TG Sec. 10-725</i>				
Biotechnology investment	12.3	10.9	12.0	12.0
Note: Credit split between corporate and individual income tax. Cost depends on appropriation. Proposed FY 2022 appropriation of \$12 million.				
<i>Legal reference: Art. TG Sec. 10-726</i>				
Cellulosic ethanol technology R&D			Negligible	
<i>Legal reference: Art. TG Sec. 10-730</i>				
Qualified film production entities	7.3	10.1	10.8	11.0
<i>Legal reference: Art. TG Sec. 10-732</i>				
Employer costs for security clearance	0.9	1.8	1.1	1.1
Note: Capped at \$2.0 million for all eligible companies. Credit split between personal and corporate income tax.				
First-year leases of small businesses performing security-based contracting			Negligible	
<i>Legal reference: Art. TG Sec. 10-733</i>				
Cybersecurity investment	2.0	2.0	1.0	2.0
Note: Credit capped at \$2 million.				
Cybersecurity purchases	0.3	0.8	0.6	0.6
<i>Legal reference: Art. TG Sec. 10-734</i>				
Registration of tractor-trailers	0.4	0.3	0.3	0.3
<i>Legal reference: Art. TG Sec. 10-735</i>				
Qualified expenditures at wineries and vineyards			Negligible	
<i>Legal reference: Art. TG Sec. 10-737</i>				
Aerospace, electronics, or defense contract projects	7.5	7.5	7.5	7.5
<i>Legal reference: Art. TG Sec. 10-741</i>				
Qualified wages of hiring employees (More Jobs for Marylanders)	Negligible	0.6	6.7	14.7

FY 2019 FY 2020 FY 2021 FY 2022

Legal reference: Art. TG Sec. 10-743

Wages paid to qualified veteran employees (Hire Our Heroes Act)

Negligible

Legal reference: Art. TG Sec. 10-745

Food donation pilot program

Included in individual income tax

Legal reference: Art. TG Sec. 10-748

Small businesses providing paid leave (Small Business Relief Tax Credit)

3.3 3.3 3.3 3.3

Note: Split between corporate and income tax.

Corporate Income Tax Total:

515.9 535.7 563.0 583.1

Individual Income Tax

Itemized deductions for:

Legal reference: Art. TG Sec. 10-204

Charitable contributions

242.8 250.7 258.6 265.6

Job expenses

118.2 120.6 123.0 125.5

Medical expenses

113.8 109.1 111.2 113.5

Mortgage interest

423.2 411.7 399.5 386.4

Other itemized deductions

8.9 8.9 8.9 8.9

Real estate taxes

223.3 227.4 231.5 235.8

Note: Local effect for itemized deductions is approximately \$434 million in FY 2020.

Miscellaneous Provisions:

Legal reference: Art. TG Sec. 13-908

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

Negligible

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

Personal Exemptions:

Legal reference: Art. TG Sec. 10-211

Additional exemptions for the blind and elderly

30.6 30.6 30.9 31.2

Personal Exemptions

644.9 644.9 644.9 644.9

Note: Local effect for exemptions is approximately \$260 million in FY 2020.

Standard Deduction:

Legal reference: Art. TG Sec. 10-217

Standard Deduction

449.9 456.2 462.6 469.1

Note: Local effect for standard deduction is approximately \$175.6 million in FY 2020.

Subtraction modifications for:

Legal reference: Art. TG Sec. 10-207

Amounts contributed to prepaid tuition plans

No reliable estimate

	FY 2019	FY 2020	FY 2021	FY 2022
Civil rights violation non-economic damages	0.3	0.3	0.3	0.3
Contributions to an ABLE account		No reliable estimate		
Disability payments to police and firefighters		No reliable estimate		
Discharge of student loan debt due to disability or death	0.2	0.2	0.2	0.2
Discharging mortgage indebtedness (Mortgage Forgiveness Debt Relief)	0.2	0.2	0.2	0.2
Distribution to a beneficiary of accumulated income on which fiduciary has paid tax		No reliable estimate		
Distributions and dividends from mutual funds attributed to US obligations		No reliable estimate		
Dividends and interest from U.S. obligations	15.2	15.2	15.2	15.2
Employer provided official police/fire vehicles		No reliable estimate		
Gain recognized as a result of direct or indirect transfer of property at the Laurel Park or Pimlico Race Tracks	Not in existence		0.5	0.6
Grants under the Solar and Geothermal Tax Incentive Grant Program		Negligible		
Income earned by a law enforcement officer that resides in the subdivision of employment		No reliable estimate		
Income earned by Maryland-National Capital Park Police and Washington Suburban Sanitary Commission police	Not in existence		Negligible	
Income earned by MDTA police	DNE	0.1	0.1	0.1
Income from emergency services length-of-service awards		No reliable estimate		
Income from state relocation assistance		No reliable estimate		
Income related to recovered Holocaust assets		No reliable estimate		
Individual federally taxed social security/railroad retirement benefits	316.7	332.6	349.2	366.7
Keogh Plan withdrawals taxed at time of deposit		No reliable estimate		
Military retirement income	13.6	13.6	13.6	13.6
Other miscellaneous subtractions		No reliable estimate		
Overseas military pay		No reliable estimate		
Pickup contributions for pension and retirement systems		No reliable estimate		
Profits on sale of Maryland state or local bonds		No reliable estimate		
Taxable Refunds	76.1	76.7	77.3	77.9
Two-income married couples	39.1	39.3	39.4	39.6
<i>Legal reference: Art. TG Sec. 10-208</i>				
\$3,500 in income of qualifying volunteer emergency service personnel	2.6	2.6	2.6	2.6
Adoption expenses for special-needs children		No reliable estimate		
Artwork donated by professional artists		No reliable estimate		
Certain gross income of child included in parents income		No reliable estimate		
Certain sewage disposal systems.		Negligible		
Conservation and management program expenses		Negligible		
Conservation tillage equipment expenses		No reliable estimate		

	FY 2019	FY 2020	FY 2021	FY 2022
Contributions to investment accounts	12.6	12.8	13.1	13.4
Note: Applies to the Maryland Prepaid College Trust, Maryland College Investment Plan, the Maryland ABLE Program and to the Maryland Broker-Dealer College Investment Plan. Capped at \$2,500 per contract with the Prepaid Trust and per account holder/beneficiary.				
Cost of installing handrails in certain medical facilities		No reliable estimate		
Donated farm products		No reliable estimate		
Elementary and secondary teacher expenses on classroom school supplies	0.9	0.9	0.9	0.9
Employment-related household and dependent care expenses	25.6	25.5	25.5	25.4
Expenses of providing human or mechanical readers for blind persons		No reliable estimate		
Expense to buy poultry/livestock manure spreading equipment		No reliable estimate		
Living organ donor expenses		Negligible		
Prizes related to Olympic, Paralympic, Special Olympic and Deaflympic Games		Negligible		
Reforestation or timber stand expenses		Negligible		
Salary or wage expenses for targeted jobs		No reliable estimate		
Sale of perpetual conservation easement	0.8	0.8	0.8	0.8
Unreimbursed expenses of foster parents		Negligible		
Unreimbursed mileage of certain volunteers		No reliable estimate		
<i>Legal reference: Art. TG Sec. 10-209</i>				
Correction Officer Retirement Income	1.7	1.7	1.8	1.8
Law Enforcement, Fire, Rescue, and Emergency Services Retirement Income	3.8	3.9	4.0	4.1
Pension income	232.8	247.0	262.0	278.0

Note: Local effect for subtraction modifications is approximately \$297.6 million in FY 2020.

Tax credits for:

Legal reference: Art. TG 10-736

Donation to permanent endowment fund at a community foundation

Included in corporate income tax

Legal reference: Art. TG Sec 10-719

Energy storage systems

0.2 0.4 0.1 0.1

Note: Split between corporate and individual tax.

Legal reference: Art. TG Sec. 10-723

Conservation easements conveyed to the The Maryland Environmental Trust, the Maryland Agricultural Land Preservation Foundation, or the Department of Natural Resources

0.8 0.8 0.7 0.7

Legal reference: Art. TG Sec. 10-729

Electronic Vehicle Recharging Equipment Tax Credit

Negligible

	FY 2019	FY 2020	FY 2021	FY 2022
<i>Legal reference: Art. TG Sec. 10-702</i>				
Wages paid in enterprise zone	0.4	0.4	0.4	0.4
Wages paid in Regional Institution Strategic Enterprise Zone				Included in corporate income tax
<i>Legal reference: Art. TG Sec. 10-703</i>				
Taxes paid by resident to another state	17.3	17.8	18.5	19.3
<i>Legal reference: Art. TG Sec. 10-704</i>				
Businesses that create new jobs			Negligible	
Neighborhood and community assistance contributions	1.9	1.5	1.5	1.5
Non-Refundable Earned Income Tax Credit	95.2	95.2	95.2	95.2
Purchase of Maryland-mined coal			Negligible	
Note: Corporations take all credits against franchise tax.				
Refundable Earned Income Tax Credit	170.9	176.4	181.9	186.9
Rehabilitating historic/heritage structures				Included in corporate income tax
Wages paid to qualified employees (Job Creation Tax Credit)				Included in corporate income tax
Wages/child care/transportation for employees with disabilities (Maryland Disability Employment Tax Credit)				Included in corporate income tax
<i>Legal reference: Art. TG Sec. 10-707</i>				
Property tax paid on owner-occupied residences in specified neighborhoods	0.2	0.2	0.2	0.2
<i>Legal reference: Art. TG Sec. 10-709</i>				
Persons with below poverty level incomes	35.3	35.3	35.3	35.3
Note: Local effect is \$13.6 million in FY 2020.				
<i>Legal reference: Art. TG Sec. 10-710</i>				
Employer-paid long-term care insurance premiums			Negligible	
<i>Legal reference: Art. TG Sec. 10-714</i>				
One Maryland project/start-up costs.				Included in corporate income tax
<i>Legal reference: Art. TG Sec. 10-715</i>				
Cost of providing employee commuter benefits	0.6	0.7	0.5	0.5
<i>Legal reference: Art. TG Sec. 10-716</i>				
Child and dependent care expenses	8.1	8.1	8.1	8.1
<i>Legal reference: Art. TG Sec. 10-717</i>				
Expenses for classroom teacher advanced education	7.0	7.0	7.0	7.0
<i>Legal reference: Art. TG Sec. 10-718</i>				
Eligible long-term care premiums	2.1	2.1	2.1	2.1

	FY 2019	FY 2020	FY 2021	FY 2022
<i>Legal reference: Art. TG Sec. 10-720</i> Electricity produced from qualified energy resources	1.7	2.2	2.1	2.2
<i>Legal reference: Art. TG Sec. 10-721</i> Qualified R&D expenses	Included in corporate income tax			
<i>Legal reference: Art. TG Sec. 10-724</i> Up to \$500 for the purchase of aquaculture oyster floats	0.2	0.2	0.2	0.2
<i>Legal reference: Art. TG Sec. 10-724.1</i> Oyster shell recycling	Negligible			
<i>Legal reference: Art. TG Sec. 10-725</i> Biotechnology investment Note: Credit split between corporate and individual income tax. Cost depends on appropriation. Proposed FY 2022 appropriation of \$12 million.	Included in corporate income tax			
<i>Legal reference: Art. TG Sec. 10-726</i> Cellulosic ethanol technology R&D	Negligible			
<i>Legal reference: Art. TG Sec. 10-730</i> Qualified film production entities Note: Credit entirely claimed against corporate income tax.	Negligible			
<i>Legal reference: Art. TG Sec. 10-732</i> Employer costs for security clearance Note: Statutorily capped at \$2.0 million for all eligible companies. Credit split between personal and corporate income tax. First-year leases of small businesses performing security-based contracting	Included in corporate income tax			
<i>Legal reference: Art. TG Sec. 10-733</i> Cybersecurity investment Cybersecurity purchases Note: Credits capped by appropriation.	Included in corporate income tax Included in corporate income tax			
<i>Legal reference: Art. TG Sec. 10-734</i> Registration of tractor-trailers	Included in corporate income tax			

FY 2019 FY 2020 FY 2021 FY 2022

<i>Legal reference: Art. TG Sec. 10-735</i> Qualified winery and vineyard expenditures					Included in corporate income tax
<i>Legal reference: Art. TG Sec. 10-737</i> Aerospace, electronics, or defense contract projects					No reliable estimate
<i>Legal reference: Art. TG Sec. 10-738</i> Physicians or nurse practitioners who serve without compensation in an approved preceptorship program	0.2	0.2	0.2	0.2	
<i>Legal reference: Art. TG Sec. 10-740</i> Student loan debt (Student Loan Debt Relief Tax Credit)	9.0	9.0	9.0	9.0	
<i>Legal reference: Art. TG Sec. 10-743</i> Wages paid to qualified veteran employees (Hire Our Heroes Act)					Included in corporate income tax
<i>Legal reference: Art. TG Sec. 10-744</i> Expenses to renovate existing home for accessibility and universal visitability					Negligible
<i>Legal reference: Art. TG Sec. 10-745</i> Food donation pilot program Venison donation					Negligible Negligible
<i>Legal reference: Art. TG Sec. 10-746</i> Small businesses providing paid leave (Small Business Relief Tax Credit) Note: Split between corporate and income tax.					Included in corporate income tax

3,348.5 3,390.5 3,440.9 3,491.0

Individual Income Tax Total:

Inheritance Taxes

Deduction for:

<i>Legal reference: Art. TG Sec. 7-309</i> Deduction against estate tax for health insurance costs of spouse	0.6	0.6	0.6	0.7	
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Exemption for:

<i>Legal reference: Art. TG Sec. 7-203</i> \$500 for grave maintenance					No reliable estimate
Bequests under \$1000					No reliable estimate
Estate tax exclusion - Conservation Easements					No reliable estimate
Income accrued on probate assets					No reliable estimate
Life insurance benefits					No reliable estimate
Personal property of nonresident decedents					No reliable estimate
Property passed to domestic partners	1.0	1.0	1.0	1.1	

	FY 2019	FY 2020	FY 2021	FY 2022
Property passed to lineal beneficiaries and siblings	59.2	60.4	61.6	62.8
Property passing to the State or its subdivisions		No reliable estimate		
Property that passes to qualified nonprofit organizations		No reliable estimate		
Recovered Holocaust assets		No reliable estimate		
Small estates		No reliable estimate		
<i>Legal reference: Art. TG Sec. 7-211</i>				
Family farms qualifying as farmland		No reliable estimate		
<i>Legal reference: Art. TG Sec. 7-307</i>				
Payment deferral for qualified agricultural property		No reliable estimate		
Inheritance Taxes Total:	60.8	62.0	63.3	64.5

Insurance Premium Tax

Exemption for:

Legal reference: Art. Ins. Sec. 6-101

Maryland Automobile Insurance Fund

1.7 1.7 1.5 1.5

Premium for fraternal beneficiary corporations

2.3 2.3 2.0 2.0

Premiums for nonprofit health service plans

19.2 21.0 21.0 21.0

Note: nonprofit health service plans pay at least 2% of premiums to support specific state projects (for example, the Senior Prescription Drug Assistance Program) in lieu of premium tax payments.

Legal reference: Art. Ins. Sec. 6-103

Annuities

131.7 112.0 112.0 112.0

Legal reference: Art. Ins. Sec. 6-105

Donations to nonprofit neighborhood revitalization projects

No reliable estimate

Rehabilitating historic/heritage structures

Negligible

Legal reference: Art. Ins. Sec. 6-114

Job creation

Negligible

Legal reference: Art. Ins. Sec. 6-115

Expenses for hiring qualified employees with disabilities

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. 6-119

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

Insurance Premium Tax Total:

154.9 137.0 136.5 136.5

Motor Vehicle Fuel Tax

Exemption for:

Legal reference: Art. TG Sec. 9-303

Diesel fuel used in vessels

2.4 2.4 2.4 2.4

Fuel bought by State government or local sub-divisions

2.8 2.9 2.9 2.8

Fuel sold for export from the state

13.6 13.5 13.3 13.3

Fuel used in buses owned or operated by a county board of education

No reliable estimate

Partial refunds for:

Legal reference: Art. TG Sec. 13-901

Fuel used by agricultural spreaders

No reliable estimate

Fuel used by concrete mixers

0.3 0.4 0.4 0.4

Fuel used by fuel delivery vehicles

No reliable estimate

Fuel used by solid waste compactors

0.3 0.3 0.3 0.3

Fuel used by well drillers

No reliable estimate

Refunds for:

Legal reference: Art. TG Sec. 13-901

Aviation fuel dispensed to aircraft by aircraft manufacturing companies located in the State

0.1 0.1 0.1 0.1

Aviation fuel used for agricultural purposes

No reliable estimate

Fuel lost in fire or collision

No reliable estimate

Fuel taxed in another state

5.5 5.5 5.5 5.5

Fuel used by Red Cross

No reliable estimate

Fuel used by state-funded nonprofit transit systems for the elderly, disabled or poor

1.0 0.9 1.0 1.0

Fuel used for agricultural purposes

Negligible

Fuel used for commercial purposes other than operation of motor vehicles on public highways

0.1 0.1 0.1 0.1

Note: Principally for marine uses.

Fuel used in engines installed permanently at fixed locations

1.5 1.5 1.5 1.5

Fuel used in fire and rescue vehicles

0.5 0.4 0.4 0.4

Fuel used to operate bus systems of local governments

1.6 1.1 1.1 1.2

Refund of fuel tax for fuel used by the federal government

3.2 2.2 2.5 2.5

FY 2019 FY 2020 FY 2021 FY 2022

Note: 9.6% of Motor Vehicle Fuel Tax Expenditures were distributed to local governments as Highway User Revenue in FY 2019, and

Motor Vehicle Fuel Tax Total:

32.9 31.3 31.5 31.5

Motor Vehicle Registration Fees

Exemption for:

Legal reference: Art. TR Sec. 13-903

American Legion's "40-8 box car"

Note: Included in miscellaneous and other registration fee exemptions, all of which are estimated to be \$0.1 million in FY 2022.

No reliable estimate

Civil Air Patrol vehicles

No reliable estimate

Fire buff canteen wagons

No reliable estimate

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

0.1 0.1 0.1 0.1

Out-of-state law enforcement vehicles

No reliable estimate

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

School vehicles owned by religious organizations

No reliable estimate

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

Vehicles owned by disabled veterans

0.1 0.1 0.1 0.1

Vehicles owned by federal, State, or local governments

0.4 0.3 0.2 0.2

Vehicles owned by the Red Cross

No reliable estimate

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

Vehicles owned by veterans' organizations

No reliable estimate

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

Motor Vehicle Registration Fees Total:

0.6 0.5 0.4 0.4

Motor Vehicle Titling Tax

Credit for:

Legal reference: Art. TR Sec. 13-809

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

4.7 3.7 3.5 3.4

Legal reference: Art. TR Sec. 13-815

Electric vehicles

3.0 6.0 9.0 13.5

Exemption for:

Legal reference: Art. TR Sec. 13-102

Farm equipment

No reliable estimate

Vehicles owned by federal government

No reliable estimate

FY 2019 FY 2020 FY 2021 FY 2022

Legal reference: Art. TR Sec. 13-810

Buses used for handicapped transportation

Buses used for public school transportation

Civil Air Patrol vehicles

Excluding the value of trade-ins

Note: Includes exemption from the sales and use tax.

Fire engines and fire department apparatus

Hearing and vision screening vehicles

Leased State vehicles

Leased vehicles purchased by the lessee

Miscellaneous titling tax exemptions

Mobile homes over 35 feet

Note: Mobile homes over 35 ft., when installed on sites, are taxed as real property.

Red Cross vehicles

Registered passenger buses

Registered truck tractors

School buses owned by religious organizations

Titling tax for out-of-state law enforcement vehicles

Transfer of vehicles from specified trusts

Vehicles owned by private schools

Vehicles owned by state and its subdivisions

Vehicles owned by U.S. and used in an investigation

Vehicles owned by veterans' organizations

Vehicles purchased for short-term rental purposes

Vehicles transferred into an inter vivos trust if transferor is the beneficiary

	FY 2019	FY 2020	FY 2021	FY 2022
Included in passenger buses				
No reliable estimate				
No reliable estimate				
	138.0	134.0	134.0	134.0
No reliable estimate				
No reliable estimate				
Negligible				
	7.1	7.1	7.8	7.8
No reliable estimate				
No reliable estimate				
No reliable estimate				
	15.8	14.3	14.7	15.0
Included in passenger buses				
No reliable estimate				
No reliable estimate				
Negligible				
No reliable estimate				
	21.0	19.4	18.2	17.0
No reliable estimate				
No reliable estimate				
	97.4	69.3	64.6	60.3
	1.6	1.3	1.2	1.1
Total	288.6	255.1	253.0	252.1

Motor Vehicle Titling Tax

Property Transfer Tax

Exemptions for:

Legal reference: Art. EST Sec. 14.5-1001

Transfer of real property from specified trusts

No reliable estimate

Legal Reference: Art. TP Sec. 12-108

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

No reliable estimate

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

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

No reliable estimate

Legal reference: Art. TP Sec. 12-117

Property Conveyed from Sole Proprietorship to LLC

No reliable estimate

FY 2019 FY 2020 FY 2021 FY 2022

Legal reference: Art. TP Sec. 13-203

Miscellaneous property tax exemptions

Tax rate halved for first time Maryland home buyers

No reliable estimate
14.7 15.0 15.3 15.6

Legal reference: Art. TP Sec. 13-207

Conversions of foreign entities to LLCs

Corporate or partnership conveyances

Judgments, orders of satisfaction or participation agreements

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

Mergers, consolidations or transfers from partnerships to LLCs

Transfers between domestic partners, former domestic partners or relatives

Transfers between spouses, former spouses or relatives

Transfers for cooperative housing corporations

Transfers of corporate property between related corporations

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

Transfers to governments or public agencies

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

Legal reference: Art. TP Sec. 13-303

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

No reliable estimate

Legal reference: Art. TP Sec. 13-413

Principle residence surrendered in bankruptcy

No reliable estimate

Property Transfer Tax

14.7 15.0 15.3 15.6

Public Service Co. Franchise Tax

Exemption for:

Legal reference: Art. TG Sec. 8-401

Internet services

No reliable estimate

Tax credits for:

Legal reference: Art. TG Sec 8-417

Sales to large industrial customers for production activity

1.8 1.4 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

Legal reference: Art. TG Sec. 8-406

Purchase of MD-mined coal.

3.0 3.0 3.0 DNE

Note: Capped at \$3 million and sunsets at the end of FY 2021.

Rehabilitating historic/heritage structures

No reliable estimate

	FY 2019	FY 2020	FY 2021	FY 2022
<i>Legal reference: Art. TG Sec. 8-407</i> Telephone lifeline service	0.2	0.1	0.2	0.2
<i>Legal reference: Art. TG Sec. 8-411</i> Job creation		No reliable estimate		
<i>Legal reference: Art. TG Sec. 8-412</i> Donations to nonprofit neighborhood revitalization projects		No reliable estimate		
<i>Legal reference: Art. TG Sec. 8-413</i> Expenses for hiring qualified employees with disabilities		No reliable estimate		
<i>Legal reference: Art. TG Sec. 8-415</i> Expenses for employer-paid long-term care insurance premiums		No reliable estimate		
Public Service Co. Franchise Tax Total:	5.0	4.5	4.7	1.7
Sales and Use Tax				
Exemptions or exclusions for:				
<i>Legal reference: Art. TG Sec. 11-101</i> "Core value" of used truck parts exchanged for remanufactured parts	0.2	0.2	0.2	0.2
Expense reimbursements while providing taxable detective resources	0.2	0.2	0.2	0.2
Separately-stated Admissions and Amusement tax charges	0.3	0.3	0.3	0.3
<i>Legal reference: Art. TG Sec. 11-104</i> 40% of the purchase price for retail sales of new mobile homes	1.1	1.1	1.1	1.1
<i>Legal reference: Art. TG Sec. 11-201</i> Sales for agricultural purposes or of agricultural products	243.5	251.7	256.7	261.9
Sales through bulk vending machines	1.2	1.2	1.3	1.3
<i>Legal reference: Art. TG Sec. 11-204</i> Facilities operated under MD Vending Program for the Blind on military bases Note: Estimated revenue cost is under \$15,000 annually.		Negligible		
Parent-teacher organizations and other nonprofits internal to elementary and secondary schools	0.2	0.2	0.2	0.2
Sales by hospital thrift shops	0.1	0.1	0.1	0.1
Sales by religious organizations	6.0	6.1	6.6	6.9
Sales by State mental hospital gift shops		Negligible		
Sales for fund raising to benefit schools/students	1.6	1.6	1.8	1.9
Sales to cemetery companies		Negligible		
Sales to certain out-of-state nonprofit organizations		No reliable estimate		
Sales to charitable organizations	125.8	129.0	132.2	135.5
Sales to credit unions	0.4	0.4	0.4	0.4

	FY 2019	FY 2020	FY 2021	FY 2022
Sales to educational organizations	14.9	15.2	15.5	15.8
Sales to fire, rescue, and ambulance companies	1.9	2.0	2.0	2.0
Sales to religious organizations	17.9	18.3	19.6	20.7
Sales to veterans' organizations	0.1	0.1	0.1	0.1
Sales under \$500 to nonprofit senior citizens' organizations		No reliable estimate		
<i>Legal reference: Art. TG Sec. 11-205</i>				
Sales of US, Maryland and POW/MIA flags		Negligible		
<i>Legal reference: Art. TG Sec. 11-206</i>				
Food delivered for immediate consumption by a nonprofit vendor	0.4	0.4	0.4	0.4
Sales of certain "snack" and "healthy" foods sold through vending machines	8.4	8.6	9.2	9.7
Sales of crabs and seafood for consumption off premises	2.9	2.9	3.1	3.3
Sales of food at schools, colleges and universities	27.1	27.8	29.7	31.4
Sales of food by religious organizations	9.1	9.4	9.6	9.8
Sales of food for consumption off premises	732.7	743.5	788.2	834.0
Sales of food on vehicles engaged in interstate commerce		Negligible		
Sales of food to support fire, rescue and ambulance companies	0.2	0.2	0.2	0.2
Sales of food to support veterans' organizations	2.1	2.1	2.2	2.4
<i>Legal reference: Art. TG Sec. 11-207</i>				
Fuel rate adjustment charges on sales of electricity, steam, natural or artificial gas, etc. used in the common areas of residential condominiums	0.6	0.6	0.6	0.6
Residential sales of electricity to a nonprofit planned retirement community	0.3	0.3	0.3	0.3
Residential sales of fuel, electricity, steam, natural or artificial gas, etc.	411.4	415.9	382.1	390.0
<i>Legal reference: Art. TG Sec. 11-208</i>				
Sales of film or tape used in television broadcasting	0.7	0.7	0.7	0.8
Sales of marine equipment or machinery for ocean-going vessels	0.9	0.9	0.9	1.0
Sales of vehicles used in interstate commerce	17.7	18.2	18.9	19.7
<i>Legal reference: Art. TG Sec. 11-209</i>				
Casual and isolated sales		Negligible		
Certain transfers of business property		Negligible		
<i>Legal reference: Art. TG Sec. 11-210</i>				
Sales of certain bakery equipment		Negligible		
Note: Estimated at under \$25,000 annually.				
Sales of machinery and equipment used to produce "Energy Star" windows and entry doors	0.3	0.3	0.3	0.3
Sales of machinery and utilities used to produce bituminous concrete	0.3	0.3	0.3	0.3
Sales of tangible personal property used predominantly in a production activity	116.6	119.8	125.0	129.8

	FY 2019	FY 2020	FY 2021	FY 2022
<i>Legal reference: Art. TG Sec. 11-211</i>				
Sales of medicine, medical supplies and health aids	528.2	550.8	550.8	550.8
Sales of artificial hearing device earmolds, equipment, and parts	Not in existence		0.8	0.8
<i>Legal reference: Art. TG Sec. 11-212</i>				
Sales of diesel fuel used in coal mine reclamation			Negligible	
Note: Less than \$20,000 annually.				
Sales of wood products for mining purposes			Negligible	
<i>Legal reference: Art. TG Sec. 11-213</i>				
Sales of used mobile homes	0.3	0.3	0.3	0.3
<i>Legal reference: Art. TG Sec. 11-214</i>				
Sales of precious metal coins or bullion over \$1,000	3.1	3.2	3.2	3.2
Use of nonresidential personal property			Negligible	
<i>Legal reference: Art. TG Sec. 11-215</i>				
Sales and printing of free newspapers	4.2	4.2	4.3	4.3
Sales of government documents, publications, etc.	5.0	5.1	5.2	5.4
Sales of out-of-state direct mail advertising materials	5.1	5.1	5.3	5.4
Sales of photographic and artistic materials used in publication	14.2	14.6	15.1	15.6
<i>Legal reference: Art. TG Sec. 11-216</i>				
Sales of tangible personal property to nonprofit organizations for use in another state			No reliable estimate	
<i>Legal reference: Art. TG Sec. 11-217</i>				
Certain sales for R&D purposes	25.3	26.0	26.8	27.7
<i>Legal reference: Art. TG Sec. 11-218</i>				
Sales of fuel or repair parts for commercial vessels			Negligible	
Sales of seafood harvesting equipment	2.9	3.0	3.1	3.2
<i>Legal reference: Art. TG Sec. 11-219</i>				
Optional computer software maintenance contracts	9.3	9.6	10.0	10.5
<i>Legal reference: Art. TG Sec. 11-220</i>				
Sales to the State and its subdivisions	490.0	508.0	542.0	562.8
<i>Legal reference: Art. TG Sec. 11-221</i>				
Long-term motor vehicle leases	27.8	28.7	29.7	30.8
Sales of admissions subject to the Admissions and Amusement tax	74.8	76.1	77.4	78.7
Sales of certain communications services subject to the federal excise tax	72.7	73.5	72.4	71.3
Sales of items taxed in another state			Negligible	

	FY 2019	FY 2020	FY 2021	FY 2022
Sales of materials taxed under other laws		No reliable estimate		
Sales of motor fuel subject to the motor fuel or motor carrier tax	810.4	840.6	872.0	904.5
Sales of motor vehicles, except house/office trailers, subject to the motor vehicle excise tax	877.2	914.4	953.2	993.6
Sales of rentals of motion pictures subject to the Admissions and Amusement tax		Negligible		
Sales of vessels subject to the boat excise tax	19.3	19.5	19.7	19.9
Trade-in allowance against motor vehicle excise tax		Included in titling tax exemption		
<i>Legal reference: Art. TG Sec. 11-222</i>				
Sales of testing equipment to be transferred to U.S. Government		No reliable estimate		
<i>Legal reference: Art. TG Sec. 11-223</i>				
Sales of buses for use in public transportation systems	1.5	1.5	1.6	1.6
<i>Legal reference: Art. TG Sec. 11-224</i>				
Sales of water through pipes	38.1	38.8	39.6	40.4
<i>Legal reference: Art. TG Sec. 11-225</i>				
Sales of certain computer programs	2.7	2.7	2.8	2.8
<i>Legal reference: Art. TG Sec. 11-226</i>				
Sales of certain energy-efficient appliances		No reliable estimate		
Sales of multifuel pellet stoves designed to burn agricultural field corn		Negligible		
<i>Legal reference: Art. TG Sec. 11-227</i>				
Sales of property or services used in film production activity	0.7	0.7	0.8	0.8
<i>Legal reference: Art. TG Sec. 11-228</i>				
Back to school clothing and footwear tax free period	6.4	6.6	6.8	7.1
<i>Legal reference: Art. TG Sec. 11-229</i>				
Sales of power to operate machinery used to produce snow for commercial purposes		Negligible		
<i>Legal reference: Art. TG Sec. 11-230</i>				
Sales of geothermal, wind or solar energy equipment	0.4	0.4	0.4	0.4
<i>Legal reference: Art. TG Sec. 11-231</i>				
Sales of space at Corporate Training Centers	0.4	0.4	0.4	0.4
<i>Legal reference: Art. TG Sec. 11-232</i>				
Sales of construction material or warehousing equipment for use in Baltimore County on property previously owned by Bethlehem Steel		No reliable estimate		

	FY 2019	FY 2020	FY 2021	FY 2022
<i>Legal reference: Art. TG Sec. 11-236</i> Sales of construction materials bought for Pimlico and Laurel Park renovations	Not in existence		0.5	0.6
<i>Legal reference: Art. TG Sec. 11-237</i> Sales of certain aircraft parts and equipment	Not in existence		1.2	1.2
<i>Legal reference: Art. TG Sec. 11-238</i> Sales of construction material or warehousing equipment for use in qualified opportunity zone or target redevelopment area in Baltimore and Washington Counties	Not in existence		0.5	0.5
<i>Legal reference: Art. TG Sec. 11-239</i> Sale of personal property by qualified data centers	Not in existence		Negligible	
<i>Legal reference: Art. TG Sec. 11-240</i> Sales of certain materials to a licensed caterer	Not in existence		0.1	0.1
<i>Legal reference: Art. TG Sec. 11-411</i> Light rail vehicles purchased for the Purple Line			Negligible	
<i>Legal Reference: Art. TG Sec. 4-104</i> Admissions and amusement tax charges or fees to participate in amateur recreational sports events in Baltimore City			No reliable estimate	
Refund for: <i>Legal reference: Art. TG Sec. 11-411</i> More Jobs for Marylanders Refund			Negligible	
Sales and Use Tax Total:	4,767.0	4,913.3	5,055.8	5,227.3
State Property Tax				
Exemptions for property used for or by:				
<i>Legal reference: Art. TP Sec. 7-201</i> Nonprofit cemetery and mausoleum property	0.1	0.1	0.1	0.1
<i>Legal reference: Art. TP Sec. 7-202</i> Educational uses	27.2	27.2	28.2	28.0
Lodges, trade and civic associations, clubs, and other nonprofit organizations Note: Includes charitable organizations, church societies and clubs.	0.5	0.5	0.5	0.5
Nonprofit hospitals and health facilities	7.2	7.0	7.9	7.9
Nonprofit housing for the elderly	0.6	0.7	0.6	0.6
Youth camps Note: Additional legal references: TP 7-212, 233.	0.2	0.2	0.2	0.2

	FY 2019	FY 2020	FY 2021	FY 2022
<i>Legal reference: Art. TP Sec. 7-203</i> The Chesapeake Bay Foundation Note: Revenue loss is less than \$30,000 annually.			Negligible	
<i>Legal reference: Art. TP Sec. 7-204</i> Religious organizations	10.9	10.9	11.4	11.4
<i>Legal reference: Art. TP Sec. 7-205</i> Community water systems			No reliable estimate	
<i>Legal reference: Art. TP Sec. 7-206</i> Continuing care facilities for the aged			No reliable estimate	
<i>Legal reference: Art. TP Sec. 7-207</i> \$15,000 of assessed value for blind and surviving spouses Note: Revenue loss is less than \$40,000 annually.			Negligible	
<i>Legal reference: Art. TP Sec. 7-208</i> Disabled veterans and surviving spouses Disabled active duty service members	2.9 Not in existence	2.8	4.5 Negligible	4.5
<i>Legal reference: Art. TP Sec. 7-209 F.N. for HB114 effective FY07</i> Volunteer fire companies	0.5	0.5	0.4	0.4
<i>Legal reference: Art. TP Sec. 7-210,11</i> Federal government property Local government property Property used for heating/cooling of state owned/occupied property Note: No revenue loss; properties potentially affected are already tax exempt. State government property	13.5 16.1	13.5 16.1	12.4 16.5 Negligible	13.0 16.5
<i>Legal reference: Art. TP Sec. 7-214</i> Historical societies and war memorials	0.7	0.7	0.7	0.7
<i>Legal reference: Art. TP Sec. 7-215</i> Housing authorities	3.0	3.0	3.2	3.2
<i>Legal reference: Art. TP Sec. 7-234</i> Veterans' organizations	0.5	0.5	0.4	0.4
<i>Legal reference: Art. TP Sec. 7-242</i> Wind energy equipment and solar energy			No reliable estimate	

Exemptions or exclusions for:

Legal reference: Art. HCD Sec. 12-104

Montgomery County Housing Opportunities Commission Exemption

DNE No reliable estimate

Miscellaneous property tax exemptions:

Legal reference: Art. TP Sec. 7-299

Miscellaneous property tax exemptions

Note: Includes property of foreign governments, fairgrounds, solar energy devices, etc.

2.1 2.1 2.1 2.1

Legal reference: Art. TP Sec. 7-303

Landing areas at privately owned, public use airports

Note: Tax expenditure is under \$5,000 annually.

Negligible

Tax credits for:

Legal reference: Art. ED Sec. 5-105

BRAC Zone Tax Credit

Note: BRAC is a 10 year program beginning in FY 2010 that sunset at the end of FY 2019.

2.1 Not in existence

Legal reference: Art. TP Sec. 9-103

Urban Enterprise Zone Tax Credit

24.8 23.9 25.3 25.3

Legal reference: Art. TP Sec. 9-104; Art. TG Sec. TP Sec. 9-102

Homeowners' Tax Credits

65.5 60.0 66.5 64.0

Renters' Tax Credit

4.4 4.4 4.5 4.4

Legal reference: Art. TP Sec. 9-105

Homestead property tax credit for properties with assessment increases over 10%

Note: Local governments forego about 16 times the State credits. See SB 520, HB 199 (2010).

0.9 0.9 0.9 0.9

Legal reference: Art. TP Sec. 9-110

More Jobs for Marylanders Tax Credit

Negligible

State Property Tax Total:

193.1 184.6 195.5 193.3

Tobacco Tax

Exemption for:

Legal Reference: Art. TG Sec. 12-104

Cigarettes brought into the state in small quantities

No reliable estimate

Cigarettes for sale at post exchanges and commissaries

No reliable estimate

Other tobacco products brought into the state in small quantities

No reliable estimate

Other tobacco products for sale at post exchanges and commissaries

No reliable estimate

	FY 2019	FY 2020	FY 2021	FY 2022
Tobacco Tax Total:	-	-	-	-
Vessel Excise Tax				
Exemptions for:				
<i>Legal reference: Art. NR Sec. 8-716</i>				
Miscellaneous exemptions from the vessel tax	0.1	0.1	0.1	0.1
Value of trade-ins				
Vessels purchased by charitable organizations				
Vessels purchased by the State or its subdivisions.				
Vessels titled to a licensed dealer for resale, rental, or leasing purposes	1.3	1.3	1.3	1.3
Tax credits for:				
<i>Legal reference: Art. NR Sec. 8-716</i>				
For excise tax paid in another state	0.2	0.2	0.2	0.2
Note: 9.6% is shared by local governments as Highway User Revenue in FY 2019 and 13.5% from FY 2020 to FY 2022.				
Vessel Excise Tax Total:	1.6	1.6	1.7	1.7
Total Tax Expenditures:	9,383.6	9,531.1	9,761.5	9,998.8