

LOCAL INCOME TAX RATES

	<u>1998</u>	<u>1999**</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Allegany	58%	2.83%	2.82%	2.87%	2.93%	2.93%	2.93%	2.93%	2.93%	2.93%	3.05%	3.05%	3.05%	3.05%	3.05%	3.05%	3.05%	3.05%
Anne Arundel	50%	2.51%	2.50%	2.53%	2.56%	2.56%	2.56%	2.56%	2.56%	2.56%	2.56%	2.56%	2.56%	2.56%	2.49%	2.56%	2.56%	2.56%
Baltimore	55%	2.77%	2.76%	2.79%	2.83%	2.83%	2.83%	2.83%	2.83%	2.83%	2.83%	2.83%	2.83%	2.83%	2.83%	2.83%	2.83%	2.83%
Baltimore City	50%	2.50%	2.48%	2.51%	3.05%	3.05%	3.05%	3.05%	3.05%	3.05%	3.05%	3.05%	3.05%	3.20%	3.20%	3.20%	3.20%	3.20%
Calvert	50%	2.52%	2.52%	2.55%	2.60%	2.60%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%
Caroline	60%	3.04%	2.77%	2.57%	2.63%	2.63%	2.63%	2.63%	2.63%	2.63%	2.63%	2.63%	2.63%	2.63%	2.63%	2.63%	2.73%	2.73%
Carroll	55%	2.77%	2.77%	2.80%	2.85%	2.85%	3.05%	3.05%	3.05%	3.05%	3.05%	3.05%	3.05%	3.05%	3.05%	3.05%	3.04%	3.03%
Cecil	50%	2.52%	2.51%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%
Charles	50%	2.52%	2.81%	2.85%	2.90%	2.90%	2.90%	2.90%	2.90%	2.90%	2.90%	2.90%	2.90%	2.90%	2.90%	2.90%	3.03%	3.03%
Dorchester	50%	2.52%	2.51%	2.56%	2.62%	2.62%	2.62%	2.62%	2.62%	2.62%	2.62%	2.62%	2.62%	2.62%	2.62%	2.62%	2.62%	2.62%
Frederick	50%	2.52%	2.51%	2.96%	2.96%	2.96%	2.96%	2.96%	2.96%	2.96%	2.96%	2.96%	2.96%	2.96%	2.96%	2.96%	2.96%	2.96%
Garrett	50%	2.54%	2.53%	2.58%	2.65%	2.65%	2.65%	2.65%	2.65%	2.65%	2.65%	2.65%	2.65%	2.65%	2.65%	2.65%	2.65%	2.65%
Harford	50%	2.52%	2.51%	3.06%	3.06%	3.06%	3.06%	3.06%	3.06%	3.06%	3.06%	3.06%	3.06%	3.06%	3.06%	3.06%	3.06%	3.06%
Howard	50%	2.41%	2.41%	2.43%	2.45%	2.45%	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%
Kent	50%	2.52%	2.51%	2.54%	2.58%	2.58%	2.58%	2.85%	2.85%	2.85%	2.85%	2.85%	2.85%	2.85%	2.85%	2.85%	2.85%	2.85%
Montgomery	60%	3.01%	2.90%	2.92%	2.95%	2.95%	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%
Prince George's	60%	3.01%	3.00%	3.04%	3.10%	3.10%	3.20%	3.20%	3.20%	3.10%	3.10%	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%
Queen Anne's	55%	2.77%	2.76%	2.80%	2.85%	2.85%	2.85%	2.85%	2.85%	2.85%	2.85%	2.85%	2.85%	3.20%	3.20%	3.20%	3.20%	3.20%
St. Mary's	58%	2.92%	2.92%	3.10%	3.10%	3.10%	3.10%	3.05%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Somerset	60%	3.03%	3.01%	3.08%	3.15%	3.15%	3.15%	3.15%	3.15%	3.15%	3.15%	3.15%	3.15%	3.15%	3.15%	3.15%	3.15%	3.15%
Talbot	35%	1.76%	1.75%	1.77%	1.79%	1.79%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%	2.40%	2.40%	2.40%
Washington	50%	2.52%	2.51%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%
Wicomico	60%	3.02%	3.01%	3.05%	3.10%	3.10%	3.10%	3.10%	3.10%	3.10%	3.10%	3.10%	3.10%	3.10%	3.10%	3.20%	3.20%	3.20%
Worcester	20%	1.01%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%

- Signifies a change from the previous year's rate and/or a change from the rate set in MD law for TY00-02.

* Starting with TY 1992, the local income tax can be up to 60% of state tax (was 50%) per Chap. 2, Acts of 1992, Special Session.

** Changed to % of net taxable income per HB1149 (Chap. 493, Acts of 1999), starting with TY99 with a minimum rate of 1% and a maximum rate of 3.20%.

Note: For TYs 2004 and later, nonresidents not otherwise subject to the local income tax, are subject to a special local tax at a rate of the lowest county rate set by any MD county (currently 1.25%). Revenues from this special tax are State general fund revenues.