

**Significant Revenue Measures
By Session of Enactment
Fiscal 2008-2013
(\$ in Millions)**

	<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>Six Year Cumulative Totals</u>
2007 Session							
Income tax - eliminating use of captive REITs	\$10.0	\$13.3	\$10.0	\$10.0	\$10.0	\$10.0	\$63.3
Fishing License Fees	2.3	2.2	2.2	0.0	0.0	0.0	6.7
Miscellaneous Tax Credits/Measures	-1.0	-0.1	-0.6	-0.6	-0.6	-0.6	-3.5
Miscellaneous Fees and Assessments	2.3	-0.1	0.4	0.3	0.3	0.3	3.5
Subtotal 2007	\$13.6	\$15.3	\$12.0	\$9.7	\$9.7	\$9.7	\$70.0
2007 Special Session							
Sales Tax - Rate Increase	\$303.4	\$600.9	\$584.1	\$607.8	\$636.4	\$642.8	\$3,375.4
Sales Tax - Computer Services	0.0	214.0	220.4	227.1	234.0	241.1	1,136.6
Sales Tax - Cap on Vendor Discount	8.2	16.3	15.9	16.5	0.0	0.0	57.0
Sales Tax - Tax Holidays	0.0	0.0	0.0	-4.6	-4.4	-4.9	-13.9
Vehicle Excise Tax - Rate Increase/Trade-in	30.2	57.8	61.0	63.4	65.9	68.5	346.8
Certificate of Title Fee - Increase	13.0	29.0	32.0	34.0	25.8	26.2	160.0
Increase Tobacco Tax	114.9	128.2	129.0	131.4	136.2	121.7	761.3
Electronic Tip Jar and Bingo Tax	2.5	5.0	5.0	5.0	5.0	5.0	27.5
Income Tax - Rate & Exemption Change	16.5	19.9	20.0	39.6	59.5	75.2	230.7
Income Tax - Earned Income Credit (EIC)	0.0	-38.5	-40.2	-39.8	-39.4	-39.0	-196.9
Income Tax - Tax Clearance for Lawyers	0.0	0.0	0.5	0.8	1.3	1.3	3.9
Corporate Income Tax - Rate Increase	39.2	118.6	140.0	128.3	133.0	153.9	712.9
Transfer Tax - Controlling Interest	0.0	14.1	14.1	14.1	14.1	14.1	70.5
Gaming - Video Lottery Terminals (VLT)	0.0	0.0	10.8	103.1	194.6	233.2	541.7
Subtotal 2007 Special Session	\$527.9	\$1,165.2	\$1,192.6	\$1,326.7	\$1,461.9	\$1,539.2	\$7,213.4
2008 Session							
Income Tax - Rate Increase	\$0.0	\$101.0	\$62.1	\$35.4	\$0.0	\$0.0	\$198.5
Sales Tax - Repeal Computer Services Tax	0.0	-214.0	-220.4	-227.1	-234.0	-241.1	-1,136.6
Income Tax - Tax Clearance	0.0	-1.0	1.0	-0.8	-0.8	-0.8	-2.3
Gaming - definition of slot machines	0.0	-5.0	-5.0	-5.0	-5.0	-5.0	-25.0
Subtotal 2008	\$0.0	-\$119.0	-\$162.3	-\$197.4	-\$239.8	-\$246.9	-\$965.3
2009 Session							
Speed Monitoring System	\$0.0	\$0.0	\$11.6	\$15.6	\$14.1	\$12.7	\$54.0
Electronic Gaming Machines - Extension	0.0	0.0	9.9	9.9	9.9	9.9	39.6
Workplace Fraud Act	0.0	0.0	5.3	5.3	5.4	5.5	21.4
Maryland Mined Coal Credit - Reduction	0.0	0.0	4.5	4.5	1.5	1.5	12.0
Tax Amnesty Program	0.0	0.0	27.7	3.7	0.0	0.0	31.4
Mortgage Lenders and Loan Originators	0.0	0.0	1.4	0.6	0.6	0.6	3.3
Coal Combustion By-Products - Fees	0.0	0.0	0.8	0.7	0.7	0.7	2.9
Apprenticeship Training Program	0.0	0.0	0.2	0.2	0.2	0.2	0.8
Alcohol Beverages - Resident Dealers Permit	0.0	0.0	0.1	0.1	0.1	0.1	0.6
ARRA - Unemployment Compensation	0.0	0.0	-15.5	0.0	0.0	0.0	-15.5
ARRA - EIC Increase	0.0	0.0	-10.3	-10.0	0.0	0.0	-20.3
ARRA - Sales Tax Deduction for Vehicle Sales	0.0	0.0	-10.2	0.0	0.0	0.0	-10.2
Inheritance Tax - Domestic Partners Exemption	0.0	0.0	-1.0	-1.0	-1.0	-1.0	-3.9
Subtotal 2009	\$0.0	\$0.0	\$24.5	\$29.6	\$31.6	\$30.3	\$116.0

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2010 Session							
Sustainable Communities Act	\$0.0	\$0.0	\$0.0	-\$10.0	-\$7.0	-\$7.0	-\$24.0
R&D Tax Credit Extension	0.0	0.0	0.0	0.0	0.0	-2.3	-2.3
Job Creation and Recovery Tax Credit	0.0	0.0	0.0	-9.2	0.0	0.0	-9.2
Clean Energy Tax Credit Extension	0.0	0.0	0.0	0.0	-3.7	-3.7	-7.4
Collection of State Debt - Tax Refund and Lottery Prize Interception	0.0	0.0	0.0	2.4	2.4	2.4	7.2
Fishing License and Registration Fees	0.0	0.0	0.0	3.0	3.1	3.1	9.2
Oil Disaster/Contaminated Site Fees	0.0	0.0	0.0	2.9	2.9	2.9	8.7
Renewable Energy Portfolio Standard - Solar Energy	0.0	0.0	0.0	0.0	1.8	1.8	3.6
Subtotal 2010	\$0.0	\$0.0	\$0.0	-\$10.9	-\$0.5	-\$2.8	-\$14.2
2011 Session							
Hospital Assessments	\$0.0	\$0.0	\$0.0	\$0.0	\$260.0	\$267.0	\$527.0
Sales Tax on Alcohol Beverages	0.0	0.0	0.0	0.0	76.0	77.6	153.6
Certificate of Title Fee - Increase	0.0	0.0	0.0	0.0	47.8	48.5	96.3
Nursing Facility Assessments	0.0	0.0	0.0	0.0	29.5	32.3	61.8
Invest Maryland Program	0.0	0.0	0.0	0.0	23.3	23.3	46.6
Sales Tax - Cap on Vendor Discount	0.0	0.0	0.0	0.0	17.3	17.5	34.7
Tax Clearance for Drivers Licenses/Registration	0.0	0.0	0.0	0.0	15.0	20.0	35.0
Film Production Tax Credit	0.0	0.0	0.0	0.0	-7.5	-7.5	-15.0
Subtotal 2011	\$0.0	\$0.0	\$0.0	\$0.0	\$461.4	\$478.7	\$940.1
2012 Regular/Special Sessions							
Income Tax - Rate Increases	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$208.1	\$208.1
Income Tax - Exemption Reductions	0.0	0.0	0.0	0.0	0.0	56.4	56.4
Telecommunications Tax Credit for Utilities - Repeal	0.0	0.0	0.0	0.0	0.0	9.6	9.6
Nursing Facility Assessments	0.0	0.0	0.0	0.0	0.0	10.7	10.7
Other Tobacco Products - Rate Increase	0.0	0.0	0.0	0.0	0.0	5.0	5.0
Electronic Gaming Machines - Permanent Extension	0.0	0.0	0.0	0.0	0.0	14.1	14.1
Gaming - VLTs and Table Games	0.0	0.0	0.0	0.0	0.0	17.9	17.9
Subtotal 2012	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$321.8	\$321.8
Grand Total	\$541.5	\$1,061.4	\$1,066.8	\$1,157.8	\$1,724.3	\$2,129.9	\$7,681.8

Note: Estimates include the impact on both general and special fund revenues. For some provisions, estimates have been revised to reflect updated information and tax collection data.

Prepared by: Department of Legislative Services (March 14, 2013)