

**SB 496\_RELIEF ACT\_FAV.pdf**

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Position: FAV



**LEGISLATIVE POSITION:**

**FAVORABLE**

**Senate Bill 496**

**Recovery for the Economy, Livelihoods, Industries, Entrepreneurs and Families  
(RELIEF) Act**

**Senate Budget & Taxation Committee**

**Tuesday, January 26, 2021**

Dear Chairman Guzzone and Members of the Committee:

Founded in 1968, the Maryland Chamber of Commerce is the leading voice for business in Maryland. We are a statewide coalition of more than 5,000 members and federated partners, and we work to develop and promote strong public policy that ensures sustained economic recovery and growth for Maryland businesses, employees, and families following the COVID-19 crisis.

To say that COVID-19 has had a tremendous, far-reaching, and extremely detrimental impact on Maryland's economy would be a gross understatement. Employment, retail sales, and many other economic indicators continue to move in the wrong direction as the virus rages on throughout our State. As a result, Maryland's job creators continue to struggle to maintain operations, with the Comptroller's Office previously estimating that approximately 30,000 Maryland businesses have closed or will close permanently as a direct result of the pandemic. Indeed, the economic impact of COVID-19 is unprecedented, and overcoming its implications will continue to require extraordinary and immediate response.

SB 496, the RELIEF Act of 2021, will provide more than \$1 billion in direct stimulus and tax relief for Maryland families and small businesses. The bill includes support for individuals in the form of direct stimulus payments and the repeal of state/local income taxes on unemployment benefits. It also includes support for small businesses. If the bill is enacted, small businesses will be eligible for up to \$3,000 per month for four months—for a total of \$12,000—in sales tax relief. As well, the bill would extend unemployment tax relief for small businesses by codifying an emergency executive order that will ensure an employer's 2021 tax rate will be calculated based on their non-pandemic experience – this is a Maryland Chamber priority. Lastly, the bill includes provisions that amount to a loan and grant forgiveness plan which would safeguard Maryland job creators against any tax increase triggered by the use of state loan/grant funds.

This emergency legislation amounts including direct assistance and economic stimulus is desperately needed by Maryland families and businesses. For these reasons, the Maryland Chamber of Commerce respectfully requests a **favorable report** on **SB 496**.



**SB 496\_ Governor Hogan RELIEF Act.pdf**

Uploaded by: Keane, Alexandra

Position: FAV



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TTY USERS CALL VIA MD RELAY

**SB 496 Recovery for the Economy, Livelihoods, Industries, Entrepreneurs, and Families  
(RELIEF) Act**

**Senate Budget & Taxation Committee  
January 26, 2021**

**Keiffer Mitchell, Chief Legislative Officer  
Alexandra Keane, Deputy Legislative Officer  
Secretary Kelly Schulz, Maryland Department of Commerce  
Secretary Tiffany Robinson, Maryland Department of Labor  
Deputy Secretary Marc Nicole, Department of Budget & Management**

Chair Guzzone, Vice-Chair Rosapepe, and Members of the Senate Budget & Taxation Committee:

The Governor asks for your favorable report on Senate Bill 496 - Recovery for the Economy, Livelihoods, Industries, Entrepreneurs, and Families (RELIEF) Act. The COVID-19 pandemic has caused devastating economic hardship for so many struggling Marylanders and small businesses. As a result, the top priority for Governor Hogan during the 2021 session is the RELIEF Act, which provides over \$1 billion in immediate and targeted financial relief and tax cuts to Maryland working families and small businesses that have lost their jobs and suffered financially as a result of the pandemic. A summary of the bill's provisions includes:

- **Provides direct stimulus payments for low-to-moderate income Marylanders** with benefits of up to \$750 for families and \$450 for individuals. This relief begins with immediate payments of \$500 for families and \$300 for individuals who filed for the Earned Income Tax Credit, followed by a second-round stimulus for EITC filers that would provide an additional \$250 for eligible families and \$150 for individuals. This relief will directly help more than 400,000 Marylanders.

- **Repeals all state and local income taxes on unemployment benefits**, providing further support and assistance for Marylanders who have lost their jobs.
- **Supporting small businesses with sales tax credits** of up to \$3,000 per month for four months—for a total of up to \$12,000. This relief will directly help more than 55,000 Maryland small businesses. Eligible businesses will include those that have gross revenues of less than \$1.2 million. This relief is automatic and based on a sliding scale up to \$3,000. For example, if you are a business with \$100,000 in monthly revenue and you collect \$6,000 in sales taxes, you only remit \$3,000. If you have \$50,000 in monthly revenue and you collect \$3,000 in sales taxes, you keep all \$3,000.
- **Extends unemployment tax relief for small businesses**, staving off sudden and substantial tax hikes in 2021. This provision codifies an emergency order the governor issued last month.
- **Loan and grant forgiveness plan** would safeguard Maryland business owners against any tax increase triggered by the use of state loan or grant funds.

# **SB496 Relief act loan and grant subtraction and UI**

Uploaded by: locklair, cailey

Position: FAV

# MARYLAND RETAILERS ASSOCIATION

*The Voice of Retailing in Maryland*



**SB496/HB612 Recovery for the Economy, Livelihoods, Industries,  
Entrepreneurs, and Families (RELIEF) Act  
Senate Budget and Taxation Committee/House Ways and Means  
Committee  
Position: SUPPORT  
January 26, 2021**

**Background:** The above bill provides for “coronavirus relief payment” tax subtractions and shields businesses from unemployment experience rating increases due to employee layoffs through no fault of their own.

**Written Comments:** The Maryland Retailers Association is in support of this legislation for the below reasons:

“Non-essential” businesses, but even businesses considered “essential” applied for and received a variety of grants and loans to keep afloat during the Coronavirus Pandemic. It is important these businesses are not forced to pay taxes on what would otherwise be seen as income and are allowed to subtract these funds on their taxes.

Additionally, businesses, through no fault of their own, were forced to close or had to lay off employees for a variety of reasons. These lay offs should not affect their unemployment insurance experience ratings that will already see massive increases as the state looks to stabilize the solvency of the fund.

With these concerns in mind, we respectfully ask for a favorable report on SB496/HB612.



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[WWW.MDRA.ORG](http://WWW.MDRA.ORG)



**MD Catholic Conference\_SB 496\_FAV.pdf**

Uploaded by: O'Day, Garrett

Position: FAV



ARCHDIOCESE OF BALTIMORE † ARCHDIOCESE OF WASHINGTON † DIOCESE OF WILMINGTON

**January 26, 2021**

**SB 496  
Recovery for the Economy, Livelihoods, Industries, Entrepreneurs, and Families  
(RELIEF) Act**

**Senate Budget & Taxation Committee**

**Position: Support**

The Maryland Catholic Conference offers this testimony in SUPPORT of Senate Bill 496. The Conference represents the public policy interests of the three (arch)dioceses serving Maryland, the Archdioceses of Baltimore and Washington and the Diocese of Wilmington, which together encompass over one million Marylanders.

Senate Bill 496 provides a package for much needed relief to Marylanders at a difficult time. As the second largest Maryland social service provider outside of our state government, the Church has experienced firsthand the ongoing needs of those in our state, most particularly our low-income and minority communities who have been disproportionately impacted by the coronavirus pandemic.

In offering our support for this package, the Conference would like to highlight its particular support for the add-on to the Earned Income Tax Credit (EITC). The Conference has lent continuous support for the EITC and previous attempts to expand the Credit to more Marylanders.

In a time when low-income Marylanders need assistance most, Senate Bill 496 seeks to invoke one of the most successful anti-poverty tools the state has in the EITC mechanism. It has been proven to have a direct and immediate effect on hardworking individuals who simply cannot make ends meet. It provides a meaningful boost to low-income workers and families, enabling them to make necessary purchases and take care of basic needs. It also provides a pathway to financial stability and provides financial assistance through a myriad of different ways, as recipients may elect to put the funding provided toward their savings accounts, educational expenses, or everyday expenses such as rent or food. While the EITC does provide a direct and measurable benefit to individual Marylanders, it is also a boost to local economies. It is estimated that for every \$1 invested in EITC, between \$1.50-2.00 is returned to the economy. This mechanism for assistance will likely thus provide a residual benefit for our small businesses in need.

The Conference appreciates your consideration and, for the reasons herein, respectfully requests a favorable report on Senate Bill 496.

**NFIB -RELIEF Act - SB496 (2021).pdf**

Uploaded by: O'Halloran, Mike

Position: FAV



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NFIB-Maryland – 60 West St., Suite 101 – Annapolis, MD 21401 – [www.NFIB.com/Maryland](http://www.NFIB.com/Maryland)

TO: Senate Budget and Taxation Committee

FROM: NFIB – Maryland

DATE: January 26, 2021

RE: **SUPPORT SENATE BILL 496** – Recovery for the Economy, Livelihoods, Industries, Entrepreneurs, and Families (RELIEF) Act.

Founded in 1943, NFIB is the voice of small business, advocating on behalf of America's small and independent business owners, both in Washington, D.C., and in all 50 state capitals. With more than 250,000 members nationwide, and nearly 4,000 here in Maryland, we work to protect and promote the ability of our members to grow and operate their business.

On behalf of Maryland's small businesses, NFIB supports Senate Bill 496 – emergency legislation that provides more than \$1 billion in financial assistance to Marylanders and small businesses. Specifically, SB496 includes \$300 million towards supporting small businesses with sales tax credits of up to \$3,000 per month for four months, and it extends unemployment insurance tax relief for small businesses that were forced to lay off or furlough employees during the COVID-19 pandemic.

Maryland's small businesses are facing an unprecedented economic crisis because of COVID-19. March 5, 2021 will be one year since Governor Hogan declared a state of emergency in response to the pandemic. Since then, thousands of small businesses were forced to close their doors, restrict their capacity, and let go employees. But during that time, the State has also provided critical financial assistance to these same businesses. Over \$500 million in emergency economic relief has made its way to help Maryland's job creators stay afloat. This relief, along with various county and local programs, have provided a much needed lifeline to small businesses.

Senate Bill 496 will continue efforts to reignite Maryland's economy. The sales tax credits in SB496 will allow retailers and restaurants to put that money towards hiring back workers, increasing stock, and upgrading their facilities to provide the safest safe possible for employees and customers alike.

# SB496

SB496 also provides future protection from substantial unemployment insurance tax increases. Employers will not see their experience rating negatively impacted because of any claims that were the result of forced closures or restricted capacities.

With only four percent of small business owners reporting they are back to pre-COVID conditions and one-in-four owners saying they will have to close their doors for good if economic conditions don't improve soon<sup>1</sup>, now is the time to pass SB496. Maryland small businesses employ half of our state's labor force but have felt an outsized impact of the pandemic. We encourage the General Assembly to consider this as they look for ways to help Marylanders recovery from the effects of the COVID-19 pandemic.

For these reasons, **NFIB supports SB496** and request an unfavorable report.

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<sup>1</sup> Source: NFIB Research Center - <https://www.nfib.com/content/press-release/coronavirus/one-in-four-small-business-owners-will-close-doors-if-economic-conditions-dont-improve-soon/>

**SB 496\_RELIEF Act\_Support.pdf**

Uploaded by: Schulz, Kelly

Position: FAV



Larry Hogan | Governor  
Boyd Rutherford | Lt. Governor  
Kelly M. Schulz | Secretary of Commerce

**DATE:** January 26, 2021      **COMMITTEE:** Senate Budget and Taxation  
**BILL NO:** Senate Bill 496  
**BILL TITLE:** Recovery for the Economy, Livelihoods, Industries, Entrepreneurs, and Families (RELIEF) Act  
**POSITION:** Support

The Maryland Department of Commerce (Commerce) supports Senate Bill 496 Recovery for the Economy, Livelihoods, Industries, Entrepreneurs, and Families (RELIEF) Act.

**Bill Summary:**

Senate Bill 496 will support families and businesses who have been negatively impacted by the Covid-19 pandemic by:

- Providing direct stimulus payments for 400,000 low-to-moderate income Marylanders, with benefits of up to \$750 for families and \$450 for individuals.
- Repealing all state and local income taxes on unemployment benefits incurred in 2021 going forward, providing further support and assistance for Marylanders who have lost their jobs.
- Supporting 55,000 small businesses with sales tax credits of up to \$3,000 per month for four months—for a total of up to \$12,000.
- Extending unemployment tax relief for small businesses, staving off sudden and substantial tax hikes in 2021. This provision codifies an emergency order the governor issued last month.
- Safeguarding Maryland business owners against any tax increase triggered by the use of state loan or grant funds. This relief would come at a net zero cost to the state while saving businesses an estimated \$40 million.
- Providing support for live music and performance venues, awards for more than 90 live music and performance venues, live entertainment promoters, and independently-owned local movie theaters whose operations have been impacted by COVID-19. The funding will directly help preserve more than 800 jobs.

**Background:**

From the very start of this pandemic, Governor Hogan has been committed to providing relief for Marylanders and Maryland businesses, and to keeping our economy strong until COVID-19 is behind us once and for all. So far, this administration has provided over \$700 million in Coronavirus relief funding, with business assistance that has included:

- \$220 million in emergency grant and loan assistance for small businesses, with that \$75 million in loans now converted to grants so those businesses are not burdened with debt during this uncertain period.
- \$5 million to support manufacturers so they could begin or accelerate production of personal protective equipment early in the pandemic.

- \$10 million for additional loans to economically disadvantaged businesses through our MSBDFFA program.
- \$7 million in funding for artists and arts organizations through the Maryland State Arts Council.
- \$80 million in restaurant relief and \$50 million in hotel relief; those funds were provided to the local jurisdictions for disbursement.
- \$30 million for the Layoff Aversion Fund administered by Department of Labor, which helped businesses ensure employees could telework, and helped cover the cost of additional cleaning and sanitation measures businesses might need to stay open.
- \$20 million relief for Main Street Maryland Communities through the Department of Housing and Community Development.
- \$47 million for nonprofits.

**Rationale:**

Governor Hogan has already done a lot to support businesses and families impacted by Covid-19, but as the pandemic has dragged on, it hasn't been enough. Many businesses have had to close and thousands of Marylanders are still out of work. Marylanders need more relief, and Senate Bill 496 can provide it.

A few provisions of the bill focus specifically on Maryland's small businesses. The sales tax relief will allow more than 55,000 small businesses in the state to take that money and apply it directly to payroll and other essential operations costs. This will help businesses keep the doors open and the lights on. Another benefit of this relief is it will help their employees pay their bills, put food on their tables, and care for their families. Additionally, tax relief for businesses who have received grants or loans from the State will allow those businesses to utilize the full benefit of the funds. The Governor's intent was not to provide this funding so a percentage would come back to the State through taxes, and this provision of SB 496 will fix that. A final provision specifically included to assist small businesses is a statutory change to the MSBDFFA program to allow loans provided through MSBDFFA for Covid-19 relief to be converted to grants. The current MSBDFFA statute does not allow for loans to be forgiven, and this change will allow the Department to convert those loans to grants as was done through the Small Business Covid-19 Relief Loan Program.

The more we can do to keep businesses afloat during this very difficult time, the less ground Maryland will have to make up as the pandemic subsides and the economy continues to recover. It is far better for the state to forgo some tax revenue now than to ask businesses and entrepreneurs to start over from scratch if their businesses shut down. We believe the provisions in this bill will not only provide relief to our business community in the short term, but will help us lay the groundwork for a smoother and faster recovery period when we can finally put this pandemic behind us.

**Commerce respectfully requests a favorable report on Senate Bill 496.**



**SB 496\_MDCEP\_Letter of Information-2.pdf**

Uploaded by: Schumitz, Kali

Position: INFO



JANUARY 26, 2021

# Providing Additional Support to EITC Recipients Would Benefit Many Families But Exclude Some

## Letter of Information, Senate Bill 496

*Submitted to the Senate Budget and Taxation Committee*

The Earned Income Tax Credit (EITC) is one of the most effective anti-poverty tools we have. The refundable federal tax credit along with Maryland's matching credit helps lift thousands of Marylanders out of poverty each year. Decades of research link the reduction in poverty because of the EITC and the federal Child Tax Credit to better health and educational outcomes for children, among other benefits. Using the administrative framework of the EITC to deliver economic assistance can help thousands of Marylanders afford necessities right away and bring them long-term benefits. Supplementing this approach with policy steps to reach people current left out by the EITC would generate even better benefits.

Additional economic assistance payments would also benefit Maryland businesses. Because EITC recipients have very low incomes, they are most likely to spend these payments on basic necessities like food, utilities or car repairs at businesses in their community. Every dollar invested in the EITC generates \$1.23 of economic activity, according to one estimate.<sup>1</sup>

There are several benefits to using the EITC as a mechanism for delivering additional economic assistance to low-income Marylanders, as proposed in SB 496:

- People with incomes in the EITC range likely include many people who work in service industry jobs who may have experienced layoffs or reduced work hours because of the pandemic. This group also likely includes essential workers like cooks, home care workers, and truck and delivery drivers,<sup>2</sup> many of whom take home paltry wages despite keeping our economy going during the coronavirus pandemic.
- Providing a consistent payment amount, rather than matching the EITC, ensures that people with very little income who would get a smaller EITC benefit still get a meaningful amount of economic relief.
- Using both the 2019 and 2020 tax years ensures that people who lost work during 2020 and may be newly eligible for the EITC also qualify for some additional economic relief.
- Using a well-defined group of taxpayers and making payments automatic reduces administrative burdens and ensures as many people as possible receive assistance.

However, the current structure of the EITC does not reach all low-income people who could potentially benefit from additional assistance. The Maryland Center on Economic Policy has historically supported various measures to expand the state EITC and make it more effective.

- The economic assistance would leave out many immigrant households. Households where some or all filers use an Individual Taxpayer Identification Number (ITIN) instead of a Social Security number are generally not eligible for the EITC. Immigrant households have already been excluded from most federal relief programs and are more likely to have experienced economic hardship because of the pandemic. If the EITC is used as the mechanism, the legislation should be amended to include a complementary assistance program for low-income families who aren't eligible for the EITC.
- In addition, the low upper income limits of EITC eligibility for workers not claiming children as dependents on their taxes (about \$16,000) means that many people who are getting by on very low wages do not receive the EITC, and therefore would not receive the additional economic assistance payment.
- About 20 percent of Marylanders who are eligible for the EITC in a given year don't receive it, for a variety of reasons. This will likely be even more of a challenge in a year with many newly eligible EITC recipients. Additional outreach to people who are potentially eligible for the EITC and additional economic assistance payments would be critical, and could also have long-term benefits in increasing EITC awareness and uptake in Maryland.
- Marylanders who are not able to work for pay in a given year because of a health condition, care responsibilities, or other reasons are not eligible for the EITC. Extending assistance payments to people with \$0 income will help them afford necessities and strengthen sales at local businesses further.

In the long term, Maryland's EITC would be more effective if it were expanded to reach those who are currently left out or receive a very minimal credit. This includes taking steps to increase the value of the credit and expand eligibility for workers who don't claim dependents on their taxes. In addition, Maryland would benefit from following Colorado and California, which in 2020 expanded their state EITCs to include immigrant households.

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## **Equity Impact Analysis: Senate Bill 496**

### *Bill summary*

This analysis is focused on the portion of Senate Bill 496 that provides additional cash assistance to recipients of Maryland's Earned Income Tax Credit. The bill also includes business tax credits that are not considered in this analysis.

## *Background*

The refundable portion of Maryland's EITC is currently 28% of the federal credit. For people who qualify for the EITC and aren't claiming dependent children on their taxes, the maximum federal credit is \$538. The maximum credit for a family with three or more children is \$6,600.

## *Equity Implications*

- Providing additional payments to EITC recipients would make our tax system more equitable. The lowest-income Marylanders now pay about 9.8 percent of their income in state and local taxes – a greater share of their income than the wealthiest 1 percent of Marylanders (those earning more than \$534,800 per year).<sup>3</sup>
- Due to various structural barriers to opportunity, Black and Latinx workers are far more likely than white workers to earn poverty-level wages and are therefore more likely to qualify for the EITC. While state and federal EITCs serve a larger number of white households than households in any other racial or ethnic group, they serve a larger proportion of people of color.
- EITCs also have a disproportionate impact in reducing poverty rates among households of color.<sup>4</sup>
- Senate Bill 496 would provide a flat payment to workers eligible for the EITC rather than a percentage match on the tax credit. This approach enhances equity because it provides greater benefits to workers with very low incomes.
- As currently structured, the EITC leaves out provides only minimal benefits to many Marylanders who face economic roadblocks built through inequitable policy choices, such as many immigrant households and people who cannot work for pay because of a disability. Assistance payments based solely on the EITC will likewise bring them little or no benefit.

## *Impact*

Providing additional assistance to EITC recipients would likely **improve racial and economic equity** in Maryland.

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<sup>1</sup> Mark Zandi, "An Analysis of the Obama Jobs Plan." Moody's Analytics, Sept. 9, 2011.

<https://www.economy.com/dismal/analysis/free/224641>

<sup>2</sup> Chuck Marr, "President-Elect's Plan Includes Vital EITC Increase for Adults Not Raising Children," Center on Budget and Policy Priorities, 2021, <https://www.cbpp.org/blog/president-elects-plan-includes-vital-eitc-increase-for-adults-not-raising-children>

<sup>3</sup> Institute on Taxation and Economic Policy, "Who Pays? 6<sup>th</sup> Edition, State-by-state data," Oct. 17, 2018,

<https://itep.org/whopays-map/>

<sup>4</sup> Michael Leachman et. al. "Advancing Racial Equity With State Tax Policy," Center on Budget and Policy Priorities, Nov. 15, 2018.

<https://www.cbpp.org/research/state-budget-and-tax/advancing-racial-equity-with-state-tax-policy>

**Estimated Combined District Level Impacts of House Bills 584 and 680**

District	Current Law		Post-Expansion		
	EITC Returns No Children	Total MD EITC No Children	EITC Returns No Children	Total MD EITC No Children	
				Post-Expansion	Change
MD 01A	1,300	\$114,000	2,500	\$679,000	\$565,000
MD 01B	1,300	\$113,000	2,500	\$669,000	\$557,000
MD 01C	1,300	\$113,000	2,400	\$672,000	\$559,000
MD 02A	2,500	\$223,000	4,700	\$1.3 million	\$1.1 million
MD 02B	1,400	\$126,000	2,700	\$746,000	\$620,000
MD 03A	2,100	\$188,000	4,000	\$1.1 million	\$927,000
MD 03B	800	\$70,000	1,500	\$415,000	\$345,000
MD 04	2,400	\$209,000	4,500	\$1.2 million	\$1.0 million
MD 05	2,600	\$231,000	5,100	\$1.4 million	\$1.1 million
MD 06	4,100	\$378,000	7,800	\$2.2 million	\$1.9 million
MD 07	2,600	\$237,000	4,900	\$1.4 million	\$1.2 million
MD 08	3,500	\$321,000	6,600	\$1.9 million	\$1.6 million
MD 09A	1,200	\$106,000	2,300	\$629,000	\$523,000
MD 09B	700	\$61,000	1,300	\$363,000	\$302,000
MD 10	3,300	\$307,000	6,400	\$1.8 million	\$1.5 million
MD 11	2,500	\$225,000	4,700	\$1.3 million	\$1.1 million
MD 12	3,000	\$273,000	5,800	\$1.6 million	\$1.3 million
MD 13	2,600	\$236,000	5,000	\$1.4 million	\$1.2 million
MD 14	2,900	\$279,000	5,600	\$1.7 million	\$1.4 million
MD 15	2,300	\$209,000	4,300	\$1.2 million	\$1.0 million
MD 16	1,500	\$140,000	2,800	\$830,000	\$690,000
MD 17	3,200	\$293,000	6,100	\$1.7 million	\$1.4 million
MD 18	3,000	\$279,000	5,700	\$1.7 million	\$1.4 million
MD 19	3,700	\$353,000	7,100	\$2.1 million	\$1.7 million
MD 20	4,400	\$418,000	8,400	\$2.5 million	\$2.1 million
MD 21	3,300	\$308,000	6,300	\$1.8 million	\$1.5 million
MD 22	4,200	\$381,000	8,000	\$2.3 million	\$1.9 million
MD 23A	1,000	\$90,000	1,900	\$532,000	\$442,000
MD 23B	1,600	\$142,000	3,000	\$846,000	\$704,000
MD 24	3,300	\$296,000	6,300	\$1.8 million	\$1.5 million
MD 25	3,000	\$266,000	5,700	\$1.6 million	\$1.3 million
MD 26	3,100	\$286,000	6,000	\$1.7 million	\$1.4 million
MD 27A	900	\$76,000	1,700	\$454,000	\$378,000
MD 27B	700	\$62,000	1,400	\$370,000	\$308,000
MD 27C	900	\$78,000	1,700	\$464,000	\$386,000
MD 28	2,700	\$242,000	5,100	\$1.4 million	\$1.2 million
MD 29A	700	\$58,000	1,200	\$346,000	\$288,000
MD 29B	800	\$76,000	1,600	\$451,000	\$375,000

MD 29C	700	\$66,000	1,400	\$394,000	\$328,000
MD 30A	1,700	\$154,000	3,200	\$913,000	\$759,000
MD 30B	700	\$64,000	1,400	\$382,000	\$317,000
MD 31A	1,300	\$121,000	2,500	\$719,000	\$598,000
MD 31B	1,800	\$164,000	3,500	\$973,000	\$809,000
MD 32	3,100	\$280,000	5,900	\$1.7 million	\$1.4 million
MD 33	2,000	\$177,000	3,800	\$1.1 million	\$877,000
MD 34A	2,100	\$183,000	4,000	\$1.1 million	\$904,000
MD 34B	800	\$65,000	1,500	\$389,000	\$323,000
MD 35A	1,000	\$88,000	1,800	\$523,000	\$435,000
MD 35B	1,700	\$145,000	3,200	\$861,000	\$716,000
MD 36	2,700	\$244,000	5,300	\$1.4 million	\$1.2 million
MD 37A	1,500	\$137,000	2,900	\$816,000	\$679,000
MD 37B	2,400	\$222,000	4,600	\$1.3 million	\$1.1 million
MD 38A	1,400	\$126,000	2,700	\$749,000	\$623,000
MD 38B	1,700	\$150,000	3,300	\$890,000	\$740,000
MD 38C	1,400	\$118,000	2,600	\$701,000	\$583,000
MD 39	3,500	\$321,000	6,700	\$1.9 million	\$1.6 million
MD 40	4,200	\$381,000	8,100	\$2.3 million	\$1.9 million
MD 41	3,300	\$300,000	6,400	\$1.8 million	\$1.5 million
MD 42A	900	\$80,000	1,700	\$475,000	\$395,000
MD 42B	1,600	\$146,000	3,100	\$867,000	\$721,000
MD 43	3,700	\$322,000	7,000	\$1.9 million	\$1.6 million
MD 44A	1,400	\$127,000	2,700	\$757,000	\$629,000
MD 44B	2,200	\$203,000	4,200	\$1.2 million	\$1.0 million
MD 45	4,100	\$364,000	7,800	\$2.2 million	\$1.8 million
MD 46	3,700	\$337,000	7,100	\$2.0 million	\$1.7 million
MD 47A	2,900	\$264,000	5,500	\$1.6 million	\$1.3 million
MD 47B	1,400	\$126,000	2,600	\$746,000	\$620,000
<b>Statewide</b>	<b>147,000</b>	<b>\$13.3 million</b>	<b>281,300</b>	<b>\$79.2 million</b>	<b>\$65.9 million</b>