

Expenditure	FY 10	Tax	Type
Alcoholic beverage sales on federal reservations	\$100,000	Alcoholic beverage tax	exemption
Alcoholic beverages under non-beverage permit	\$100,000	Alcoholic beverage tax	exemption
Small quantities of alcoholic beverages brought to the state for personal use	No reliable estimate	Alcoholic beverage tax	exemption
Family-produced wine for personal use or entry into an exhibition	No reliable estimate	Alcoholic beverage tax	exemption
Alcoholic beverages sold or delivered in the course of interstate commerce	No reliable estimate	Alcoholic beverage tax	exemption
Wine or spirits bought by a hospital for medicinal purposes	No reliable estimate	Alcoholic beverage tax	exemption
Wine bought by a religious organization for sacramental purposes	No reliable estimate	Alcoholic beverage tax	exemption
Gain/loss adjustment on utility company stranded costs	\$0	Corporate income tax	subtraction
Credit for purchase of Maryland-mined coal	\$0	Corporate income tax	credit
Credit for businesses that create new jobs	\$0	Corporate income tax	credit
Credit for certain commercial fertilizer costs	\$0	Corporate income tax	credit
Credit for 60% of certain property taxes paid by an electric utility	\$0	Corporate income tax	credit
Credit for 25% of wages paid to employees of multijurisdictional electric companies	\$0	Corporate income tax	credit
Credit for One Maryland project/start-up costs.	\$0	Corporate income tax	credit
Credit for employer-provided commuter benefits	\$0	Corporate income tax	credit
Credit for "green buildings" construction & rehabilitation costs	\$0	Corporate income tax	credit
Credit for wages/child care for hiring qualified employees	\$50,000	Corporate income tax	credit
Credit for costs of solar water heating or photovoltaic property placed in service	\$100,000	Corporate income tax	credit
Credit for electricity produced from certain qualified energy resources	\$100,000	Corporate income tax	credit
Credit for Cellulosic Ethanol Technology R&D	\$200,000	Corporate income tax	credit
Credit for Bio-heating oil for use in space or water heating	\$257,000	Corporate income tax	credit
Credit for donations to the community investment program	\$300,000	Corporate income tax	credit
Credit for hiring qualifying employees with disabilities	\$600,000	Corporate income tax	credit
Enterprise zone tax credit	\$1.0 million	Corporate income tax	credit
Credit for job creation	\$1.3 million	Corporate income tax	credit
Corporate bio-technology investment tax credit	\$4.4 million	Corporate income tax	credit
Credit for rehabilitating historic/heritage structures	\$5.0 million	Corporate income tax	credit
Credit for qualified Research & Development expenses	\$6.0 million	Corporate income tax	credit
Credit for 60% of certain property taxes paid by a telecommunications company	\$8.5 million	Corporate income tax	credit
Dividends for domestic corporations claiming foreign tax credits	\$13.4 million	Corporate income tax	subtraction
Interest on U.S. obligations	\$18.1 million	Corporate income tax	subtraction
Delaware Holding Company' (DHL) subtraction	\$24.7 million	Corporate income tax	subtraction
Dividends of related foreign corporations	\$36.0 million	Corporate income tax	subtraction

Various subtraction modifications not separately estimated	\$129.6 million	Corporate income tax	subtraction
Credit for employing qualified ex-felons	Negligible	Corporate income tax	credit
Credit for employer-paid long-term care insurance premiums	Negligible	Corporate income tax	credit
Corporate income tax credit for student work-based learning programs	Negligible	Corporate income tax	credit
Dividends from affiliated domestic international sales corporations	No reliable estimate	Corporate income tax	subtraction
Gross receipts subject to the public service company franchise tax	No reliable estimate	Corporate income tax	subtraction
Profit on sale or exchange of Maryland state or local bonds	No reliable estimate	Corporate income tax	subtraction
Income from State relocation and assistance payments	No reliable estimate	Corporate income tax	subtraction
State tax-exempt interest from mutual funds	No reliable estimate	Corporate income tax	subtraction
Conservation tillage equipment	No reliable estimate	Corporate income tax	subtraction
Reforestation or timber stand improvement expenses	No reliable estimate	Corporate income tax	subtraction
Wage expenses disallowed under federal targeted jobs credit	No reliable estimate	Corporate income tax	subtraction
Cost of manure spreading equipment	No reliable estimate	Corporate income tax	subtraction
Exempt-interest dividends paid by regulated investment companies	No reliable estimate	Corporate income tax	subtraction
Excludes the value of trade-ins	\$0	Excise tax on vessels	exemption
Excise tax paid in another state	\$0	Excise tax on vessels	credit
Vessels purchased by charitable organizations	Negligible	Excise tax on vessels	exemption
Vessels purchased by State or its subdivisions	Negligible	Excise tax on vessels	exemption
Charitable contributions	\$0	Individual income tax	deduction
Mortgage interest	\$0	Individual income tax	deduction
Dividends and interest from U.S. obligations	\$0	Individual income tax	subtraction
Individual federally taxed social security/railroad retirement benefits	\$0	Individual income tax	subtraction
Pension income	\$0	Individual income tax	subtraction
Taxes paid by resident to another state	\$0	Individual income tax	credit
Non-Refundable Earned Income Tax Credit	\$0	Individual income tax	credit
Refundable Earned Income Tax Credit	\$0	Individual income tax	credit
Cogenerator's purchase of Maryland-mined coal	\$0	Individual income tax	credit
Commercial fertilizer costs	\$0	Individual income tax	credit
Certain property taxes paid by a telecommunications business	\$0	Individual income tax	credit
Cost of providing employee commuter benefits	\$0	Individual income tax	credit
Eligible long-term care premiums	\$0	Individual income tax	credit
Costs of solar water heating or photovoltaic property placed in service	\$0	Individual income tax	credit
Individual tax credits for electricity produced from qualified energy resources	\$0	Individual income tax	credit
"Green buildings" construction & rehabilitation costs	\$0	Individual income tax	credit
Personal Income tax credit for Cellulosic Ethanol Technology R&D	\$0	Individual income tax	credit
Personal Income Tax Credit for Bio-heating oil for use in space or water heating	\$0	Individual income tax	credit

Wages paid to qualified employees (Job Creation Tax Credit)	\$100,000	Individual income tax	credit
Expenses of hiring qualified low income employees	\$200,000	Individual income tax	credit
Property tax paid on owner-occupied residences in specified neighborhoods	\$200,000	Individual income tax	credit
Up to \$500 for the purchase of aquaculture oyster floats	\$200,000	Individual income tax	credit
Wages paid in enterprise zone	\$300,000	Individual income tax	credit
Employing qualified ex-felons	\$300,000	Individual income tax	credit
Contributions for neighborhood/community assistance	\$500,000	Individual income tax	credit
Costs associated with One Maryland economic development projects.	\$500,000	Individual income tax	credit
Easements conveyed to the MD Environmental Trust or MD Ag Land Preservation Foundation	\$1 million	Individual income tax	credit
Contributions to investment accounts	\$1.4 million	Individual income tax	subtraction
Grants under the Solar Energy Grant Program	\$1.5 million	Individual income tax	subtraction
Biotechnology Investment Tax Credit	\$1.6 million	Individual income tax	credit
\$3,500 in income of qualifying volunteer emergency service personnel	\$2 million	Individual income tax	subtraction
Earnings of certain low income taxpayers	\$3.7 million	Individual income tax	credit
Child and dependent care expenses	\$7.5 million	Individual income tax	credit
Expenses for classroom teacher advanced education	\$9.0 million	Individual income tax	credit
Certain military retirement income	\$12.0 million	Individual income tax	subtraction
Rehabilitating historic/heritage structures	\$13.0 million	Individual income tax	credit
Additional exemptions for the blind and elderly	\$15.6 million	Individual income tax	exemption
Employment-related household & dependent care expenses	\$28.3 million	Individual income tax	subtraction
Two-income married couples	\$38.0 million	Individual income tax	subtraction
Various personal income tax deductions, not otherwise classified	\$41.0 million	Individual income tax	deduction
Medical expenses	\$43.5 million	Individual income tax	deduction
Standard Deduction:	\$120.2 million	Individual income tax	deduction
Real estate taxes	\$153.9 million	Individual income tax	deduction
Personal Exemptions:	\$651.3 million	Individual income tax	exemption
Expenses for hiring qualified disabled employees	Negligible	Individual income tax	credit
Businesses that create new jobs	Negligible	Individual income tax	credit
Expenses for employer-paid long-term care insurance	Negligible	Individual income tax	credit
Personal income tax credit for student work-based learning programs.	Negligible	Individual income tax	credit
Qualified R&D expenses	Negligible	Individual income tax	credit
Abatement of income tax for U.S. military/civilian employees killed as a result of combat or terrorism	Negligible	Individual income tax	credit
Distribution to a beneficiary of accumulated income on which fiduciary has paid tax	No reliable estimate	Individual income tax	subtraction
Distributions & dividends from mutual funds attributed to US obligation	No reliable estimate	Individual income tax	subtraction
Employer provided official police/fire vehicles	No reliable estimate	Individual income tax	subtraction
Disability payments to police and firefighters	No reliable estimate	Individual income tax	subtraction
Keogh Plan withdrawals taxed at time of deposit	No reliable estimate	Individual income tax	subtraction

Income from emergency services length of service awards	No reliable estimate	Individual income tax	subtraction
Profits on sale of Maryland state or local bonds	No reliable estimate	Individual income tax	subtraction
Relocation & assistance payments	No reliable estimate	Individual income tax	subtraction
Pickup contributions for pension & retirement systems	No reliable estimate	Individual income tax	subtraction
Overseas military pay	No reliable estimate	Individual income tax	subtraction
Amounts contributed to prepaid tuition plans	No reliable estimate	Individual income tax	subtraction
Income related to recovered Holocaust assets	No reliable estimate	Individual income tax	subtraction
Adoption expenses for special-needs children	No reliable estimate	Individual income tax	subtraction
Expenses of providing human or mechanical readers for blind persons	No reliable estimate	Individual income tax	subtraction
Cost of installing handrails in certain medical facilities	No reliable estimate	Individual income tax	subtraction
Conservation tillage equipment expenses	No reliable estimate	Individual income tax	subtraction
Artwork donated by professional artists	No reliable estimate	Individual income tax	subtraction
Donated farm products	No reliable estimate	Individual income tax	subtraction
Reforestation or timber stand expenses	No reliable estimate	Individual income tax	subtraction
Certain gross income of child included in parents income	No reliable estimate	Individual income tax	subtraction
Unreimbursed mileage of certain volunteers	No reliable estimate	Individual income tax	subtraction
Salary or wage expenses for targeted jobs	No reliable estimate	Individual income tax	subtraction
Expense to buy poultry/livestock manure spreader equipment	No reliable estimate	Individual income tax	subtraction
Income earned on advanced payment of tuition	No reliable estimate	Individual income tax	subtraction
Gains from certain installment sales in another state	No reliable estimate	Individual income tax	credit
Personal income tax subtraction for certain sewage disposal systems.	\$0	Individual income tax	subtraction
Property passed to domestic partners	\$1.0 million	Inheritance tax	exemption
Property passed to lineal beneficiaries and siblings	\$44.5 million	Inheritance tax	exemption
Bequests under \$1000	No reliable estimate	Inheritance tax	exemption
Small estates	No reliable estimate	Inheritance tax	exemption
Death benefits payable to a trust	No reliable estimate	Inheritance tax	exemption
\$500 for grave maintenance	No reliable estimate	Inheritance tax	exemption
Life insurance benefits	No reliable estimate	Inheritance tax	exemption
Property passing to the State or its subdivisions	No reliable estimate	Inheritance tax	exemption
Reciprocal exemption for personal property of nonresident decedents	No reliable estimate	Inheritance tax	exemption
Property that passes to qualified nonprofit organizations	No reliable estimate	Inheritance tax	exemption
Income accrued on probate assets	No reliable estimate	Inheritance tax	exemption
Estate tax exclusion - Conservation Easements	No reliable estimate	Inheritance tax	exemption
Family farms qualifying as farmland	No reliable estimate	Inheritance tax	exemption
Exemption from the inheritance tax of recovered Holocaust assets	No reliable estimate	Inheritance tax	exemption
Premiums for nonprofit health service plans	\$0	Insurance premium tax	exemption
Premiums for health maintenance organizations	\$0	Insurance premium tax	exemption
Premium for fraternal beneficiary corporations	\$0	Insurance premium tax	exemption
Annuities	\$0	Insurance premium tax	exemption
Costs associated with One Maryland economic development projects.	\$0	Insurance premium tax	credit

Job creation	\$600,000	Insurance premium tax	credit
Rehabilitating historic/heritage structures	\$2.2 million	Insurance premium tax	credit
Expenses for employer-provided commuter benefits	Negligible	Insurance premium tax	credit
Expenses for hiring qualified low income employees	No reliable estimate	Insurance premium tax	credit
Donations to non-profit neighborhood revitalization projects	No reliable estimate	Insurance premium tax	credit
Expenses for hiring qualified disabled employees	No reliable estimate	Insurance premium tax	credit
Businesses that create new jobs	No reliable estimate	Insurance premium tax	credit
Expenses for employer-paid long-term care insurance premiums	No reliable estimate	Insurance premium tax	credit
Expenses for work-based learning programs	No reliable estimate	Insurance premium tax	credit
Fuel sold for export from the state	\$0	Motor vehicle fuel tax	exemption
Fuel used for agricultural purposes	\$100,000	Motor vehicle fuel tax	refund
Aviation fuel dispensed to aircraft by aircraft manufacturing companies located in the State	\$100,000	Motor vehicle fuel tax	refund
Fuel used in fire and rescue vehicles	\$100,000	Motor vehicle fuel tax	refund
Fuel used for commercial purposes other than operation of motor vehicles on public highways	\$100,000	Motor vehicle fuel tax	refund
Diesel fuel used in vessels	\$100,000	Motor vehicle fuel tax	exemption
Partial refund for fuel used by solid waste compactors	\$200,000	Motor vehicle fuel tax	refund
Partial refund for fuel used by concrete mixers	\$400,000	Motor vehicle fuel tax	refund
Fuel used by U.S. Government	\$600,000	Motor vehicle fuel tax	refund
Fuel used by state-funded nonprofit transit systems for the elderly, disabled or poor	\$600,000	Motor vehicle fuel tax	refund
Fuel used to operate bus systems of local governments	\$1.0 million	Motor vehicle fuel tax	refund
Fuel used in engines installed permanently at fixed locations	\$1.5 million	Motor vehicle fuel tax	refund
Fuel taxed in another state	\$5.3 million	Motor vehicle fuel tax	refund
Fuel bought by State government	\$6.6 million	Motor vehicle fuel tax	exemption
Aviation fuel used for agricultural purposes	No reliable estimate	Motor vehicle fuel tax	refund
Fuel used by Red Cross	No reliable estimate	Motor vehicle fuel tax	refund
Partial refund for fuel used by fuel delivery vehicles	No reliable estimate	Motor vehicle fuel tax	refund
Partial refund for fuel used by well drillers	No reliable estimate	Motor vehicle fuel tax	refund
Partial refund for fuel used by agricultural spreaders	No reliable estimate	Motor vehicle fuel tax	refund
Fuel lost in fire or collision	No reliable estimate	Motor vehicle fuel tax	refund
One cent/gallon tax reduction for clean-burning fuels	No reliable estimate	Motor vehicle fuel tax	exemption
Fire and rescue vehicles	\$300,000	Motor vehicle registration fees	exemption
Vehicles owned by U.S., Maryland or local governments	\$3.9 million	Motor vehicle registration fees	exemption
Vehicles owned by disabled veterans	Negligible	Motor vehicle registration fees	exemption
American Legion's "40-8 box car"	No reliable estimate	Motor vehicle registration fees	exemption
Vehicles owned by the Red Cross	No reliable estimate	Motor vehicle registration fees	exemption
Fire buff canteen wagons	No reliable estimate	Motor vehicle registration fees	exemption
Reciprocal exemptions for out-of-state law	No reliable estimate	Motor vehicle	exemption

enforcement vehicles		registration fees	
School vehicles owned by religious organizations	No reliable estimate	Motor vehicle registration fees	exemption
Civil Air Patrol vehicles	No reliable estimate	Motor vehicle registration fees	exemption
Vehicles owned by veterans' organizations	No reliable estimate	Motor vehicle registration fees	exemption
Out-of-state sales or excise tax paid by persons moving to Maryland	\$4.6 million	Motor vehicle titling tax	credit
Vehicles purchased for short-term rental purposes	\$37.8 million	Motor vehicle titling tax	exemption
Excluding the value of trade-ins	\$56.0 million	Motor vehicle titling tax	exemption
Farm equipment	No reliable estimate	Motor vehicle titling tax	exemption
Vehicles owned by U.S.	No reliable estimate	Motor vehicle titling tax	exemption
Registered passenger buses	No reliable estimate	Motor vehicle titling tax	exemption
Registered truck tractors	No reliable estimate	Motor vehicle titling tax	exemption
Vehicles owned by state and its subdivisions	No reliable estimate	Motor vehicle titling tax	exemption
Leased vehicles purchased by the lessee	No reliable estimate	Motor vehicle titling tax	exemption
Red Cross vehicles	No reliable estimate	Motor vehicle titling tax	exemption
Mobile homes over 35 feet	No reliable estimate	Motor vehicle titling tax	exemption
Buses used for public school transportation	No reliable estimate	Motor vehicle titling tax	exemption
Vehicles owned by private schools	No reliable estimate	Motor vehicle titling tax	exemption
Fire engines and fire department apparatus	No reliable estimate	Motor vehicle titling tax	exemption
Vehicles owned by U.S. and used in an investigation	No reliable estimate	Motor vehicle titling tax	exemption
Buses used for handicapped transportation	No reliable estimate	Motor vehicle titling tax	exemption
Reciprocal exemption from titling tax for out-of-state law enforcement vehicles	No reliable estimate	Motor vehicle titling tax	exemption
School buses owned by religious organizations	No reliable estimate	Motor vehicle titling tax	exemption
Civil Air Patrol vehicles	No reliable estimate	Motor vehicle titling tax	exemption
Vehicles owned by veterans' organizations	No reliable estimate	Motor vehicle titling tax	exemption
Hearing and vision screening vehicles	No reliable estimate	Motor vehicle titling tax	exemption
Vehicles transferred into an inter vivos trust if transferor is the beneficiary	No reliable estimate	Motor vehicle titling tax	exemption
Total: Miscellaneous titling tax exemptions	No reliable estimate	Motor vehicle titling tax	exemption
Tax rate halved for first time Maryland home buyers	\$10.1 million	Property transfer tax	exemption
Miscellaneous Exemptions:	No reliable estimate	Property transfer tax	exemption
Conversions of foreign entities to LLCs	No reliable estimate	Property transfer tax	exemption
Corporate or partnership conveyances	No reliable estimate	Property transfer tax	exemption
Mergers, consolidations or transfers from partnerships to LLCs	No reliable estimate	Property transfer tax	exemption
Transfers of corporate property between related corporations	No reliable estimate	Property transfer tax	exemption
Transfers upon conversion of joint ventures or sole proprietorships to an LLC	No reliable estimate	Property transfer tax	exemption
Transfers of supplemental, prev recorded instruments/deeds for prior contract of sale	No reliable estimate	Property transfer tax	exemption
Transfers between spouses, former spouses or relatives	No reliable estimate	Property transfer tax	exemption
Transfers to governments or public agencies	No reliable estimate	Property transfer tax	exemption
Transfers for cooperative housing corporations	No reliable estimate	Property transfer tax	exemption
Judgments, orders of satisfaction or participation	No reliable estimate	Property transfer tax	exemption

agreements			
Land installment contracts, options to purchase real prop or short-term leases	No reliable estimate	Property transfer tax	exemption
Telephone lifeline service	\$400,000	Public service company franchise tax	credit
Sales to large industrial customers for production activity	\$2.1 million	Public service company franchise tax	credit
Purchase of MD-mined coal.	\$4.5 million	Public service company franchise tax	credit
Exemption for Internet services	No reliable estimate	Public service company franchise tax	exemption
Rehabilitating historic/heritage structures	No reliable estimate	Public service company franchise tax	credit
Job creation	No reliable estimate	Public service company franchise tax	credit
Donations to non-profit neighborhood revitalization projects	No reliable estimate	Public service company franchise tax	credit
Expenses for hiring qualified disabled employees	No reliable estimate	Public service company franchise tax	credit
Expenses for student work-based learning programs	No reliable estimate	Public service company franchise tax	credit
Expenses for employer-paid long-term care insurance premiums	No reliable estimate	Public service company franchise tax	credit
Financial institution franchise tax credit for donations to nonprofit neighborhood revitalization projects	No reliable estimate	Public service company franchise tax	credit
Sales to charitable organizations	\$0	Sales and use tax	exemption
Sales of food for consumption off premises	\$0	Sales and use tax	exemption
Residential sales of fuel, electricity, steam, natural or artificial gas, etc.	\$0	Sales and use tax	exemption
Sales of certain telecommunications machinery & equipment to enable digital broadcasting	\$0	Sales and use tax	exemption
Sales of vessels subject to the boat excise tax	\$0	Sales and use tax	exemption
Back to school clothing and footwear tax free period	\$0	Sales and use tax	exemption
The "core value" of used truck parts exchanged for remanufactured parts	\$100,000	Sales and use tax	exemption
Sales by hospital thrift shops	\$100,000	Sales and use tax	exemption
Sales to veteran's organizations	\$100,000	Sales and use tax	exemption
Sales of food to support fire, rescue and ambulance companies	\$100,000	Sales and use tax	exemption
Sales of geothermal, wind or solar energy equipment	\$177,700	Sales and use tax	exemption
Expense reimbursements while providing taxable detective resources	\$200,000	Sales and use tax	exemption
Separately-stated Admissions & Amusement tax charges	\$200,000	Sales and use tax	exemption
Sales to credit unions	\$300,000	Sales and use tax	exemption
Food delivered for immediate consumption by a non-profit vendor	\$300,000	Sales and use tax	exemption
Residential sales of electricity to a non-profit planned retirement community	\$300,000	Sales and use tax	exemption
Sales of machinery and utilities used to produce bituminous concrete	\$300,000	Sales and use tax	exemption

Sales of property or services used in film production activity	\$360,936	Sales and use tax	exemption
Sales of certain "healthy" foods sold through vending machines	\$500,000	Sales and use tax	exemption
Sales of film or tape used in television broadcasting	\$500,000	Sales and use tax	exemption
Fuel rate adjustment charges on sales of electricity, etc. used in the common areas of residential condominiums	\$600,000	Sales and use tax	exemption
Cylinder demurrages charges	\$700,000	Sales and use tax	exemption
Sales of marine equipment or machinery for ocean going vessels	\$800,000	Sales and use tax	exemption
Sales of precious metal coins or bullion over \$1k	\$900,000	Sales and use tax	exemption
Sales for less than a quarter then 75 cents (HB951) through bulk vending machines	\$1.0 million	Sales and use tax	exemption
Sales for fund raising to benefit schools/students	\$1.2 million	Sales and use tax	exemption
Sales of buses for use in public transportation systems	\$1.2 million	Sales and use tax	exemption
Sales to fire, rescue, and ambulance companies	\$1.5 million	Sales and use tax	exemption
Sale of used mobile homes	\$1.5 million	Sales and use tax	exemption
Sales of food to support veterans' organizations	\$1.6 million	Sales and use tax	exemption
40% of the purchase price for retail sales of new mobile homes	\$1.9 million	Sales and use tax	exemption
Sales of crabs and seafood for consumption off premises	\$2.1 million	Sales and use tax	exemption
Sales of certain computer programs	\$2.4 million	Sales and use tax	exemption
Sales of seafood harvesting equipment	\$2.5 million	Sales and use tax	exemption
Sales and printing of free newspapers	\$3.4 million	Sales and use tax	exemption
Sales of government documents, publications, etc.	\$3.7 million	Sales and use tax	exemption
Sales of out-of-state direct mail advertising materials	\$4.0 million	Sales and use tax	exemption
Sales by religious organizations	\$4.5 million	Sales and use tax	exemption
Optional computer software maintenance contracts	\$6.5 million	Sales and use tax	exemption
Sales of food by religious organizations	\$6.8 million	Sales and use tax	exemption
Sales of photographic and artistic materials used in publication	\$10.3 million	Sales and use tax	exemption
Sales to educational organizations	\$11.2 million	Sales and use tax	exemption
Sales to religious organizations	\$13.9 million	Sales and use tax	exemption
Sales of vehicles used in interstate commerce	\$14.5 million	Sales and use tax	exemption
Sales of food at schools, colleges and universities	\$19.9 million	Sales and use tax	exemption
Long-term motor vehicle leases	\$20.3 million	Sales and use tax	exemption
Certain sales for research and development purposes	\$22.1 million	Sales and use tax	exemption
Sales of water through pipes	\$34.3 million	Sales and use tax	exemption
Sales of admissions subject to the Admissions & Amusement tax	\$65.5 million	Sales and use tax	exemption
Sales of certain communications services subject to the federal excise tax	\$79.8 million	Sales and use tax	exemption
Sales for agricultural purposes or of agricultural products	\$86.6 million	Sales and use tax	exemption
Sales of tangible personal property used predominantly in a production activity	\$103.5 million	Sales and use tax	exemption
Sales of medicine, medical supplies and health aids	\$113.3 million	Sales and use tax	exemption

Sales to the State and its political subdivisions	\$339.4 million	Sales and use tax	exemption
Sales of motor fuel subject to the motor fuel or motor carrier tax	\$475.6 million	Sales and use tax	exemption
Sales of motor vehicles, except house/office trailers, subject to the motor vehicle excise tax	\$552 million	Sales and use tax	exemption
Facilities operated under MD Vending Program for the Blind on military bases	Negligible	Sales and use tax	exemption
Sales to cemetery companies	No reliable estimate	Sales and use tax	exemption
Sales under \$500 to non profit senior citizens' organizations	No reliable estimate	Sales and use tax	exemption
Sales by State mental hospital gift shops	No reliable estimate	Sales and use tax	exemption
Sales to certain out-of-state non-profit organizations	No reliable estimate	Sales and use tax	exemption
Sales of US, Maryland & POW/MIA flags	No reliable estimate	Sales and use tax	exemption
Sales of food on vehicles engaged in interstate commerce	No reliable estimate	Sales and use tax	exemption
Casual and isolated sales	No reliable estimate	Sales and use tax	exemption
Certain transfers of business property	No reliable estimate	Sales and use tax	exemption
Sales of certain bakery equipment	No reliable estimate	Sales and use tax	exemption
Sales of wood products and fuel for mining purposes	No reliable estimate	Sales and use tax	exemption
Sales of diesel fuel used in coal mine reclamation	No reliable estimate	Sales and use tax	exemption
Use of nonresident personal property	No reliable estimate	Sales and use tax	exemption
Reciprocal exemption for sales of tangible personal property to nonprofit organizations for use in another state	No reliable estimate	Sales and use tax	exemption
Sales of fuel or repair parts for commercial vessels	No reliable estimate	Sales and use tax	exemption
Sales of materials taxed under other laws	No reliable estimate	Sales and use tax	exemption
Sales of rentals of motion pictures subject to the Admissions & Amusement tax	No reliable estimate	Sales and use tax	exemption
Sales of items taxed in another state	No reliable estimate	Sales and use tax	exemption
Sales of testing equipment to be transferred to U.S. Government	No reliable estimate	Sales and use tax	exemption
Sales of certain energy efficient appliances	No reliable estimate	Sales and use tax	exemption
Sales of multifuel pellet stoves designed to burn agricultural field corn	No reliable estimate	Sales and use tax	exemption
Sales of power to operate machinery used to produce snow for commercial purposes	No reliable estimate	Sales and use tax	exemption
Exclusion of \$6000 of assessed value for blind and surviving spouses	\$0	State property tax	exemption
Veterans' organizations	\$100,000	State property tax	exemption
Nonprofit cemetery and mausoleum property	\$167,825	State property tax	exemption
Historical societies and war memorials	\$284,720	State property tax	exemption
Miscellaneous property tax exemptions.	\$389,083	State property tax	exemption
Volunteer fire companies	\$433,970	State property tax	exemption
Nonprofit housing for the elderly	\$501,223	State property tax	exemption
Youth camps	\$1.1 million	State property tax	exemption
Disabled veterans and surviving spouses	\$1.6 million	State property tax	exemption
Housing authorities	\$2.0 million	State property tax	exemption
Lodges, trade and civic associations, clubs, and other nonprofit organizations	\$2.0 million	State property tax	exemption
Renters property tax relief	\$2.3 million	State property tax	exemption

Educational uses	\$3.8 million	State property tax	exemption
Nonprofit hospitals and health facilities	\$4.7 million	State property tax	exemption
Religious organizations	\$9.3 million	State property tax	exemption
Federal government property	\$12.9 million	State property tax	exemption
State government property	\$14.8 million	State property tax	exemption
Local government property	\$34.4 million	State property tax	exemption
Homeowners' property tax credit	\$53.4 million	State property tax	exemption
Homestead property tax credit for properties with assessment increases over 10%	\$78.9 million	State property tax	exemption
The Chesapeake Bay Foundation	Negligible	State property tax	exemption
Community water systems	No reliable estimate	State property tax	exemption
Continuing care facilities for the aged	No reliable estimate	State property tax	exemption
Property used for heating/cooling of state owned/occupied property	No reliable estimate	State property tax	exemption
Wind Energy Equipment and Solar energy property	No reliable estimate	State property tax	exemption
Landing areas at privately owned, public use airports	No reliable estimate	State property tax	exemption
Cigarettes brought into the state in small quantities	No reliable estimate	Tobacco tax	exemption
Other tobacco products brought into the state in small quantities	No reliable estimate	Tobacco tax	exemption
Cigarettes for sale at post exchanges and commissaries	No reliable estimate	Tobacco tax	exemption
Other tobacco products for sale at post exchanges and commissaries	No reliable estimate	Tobacco tax	exemption