

Policy Area	Tax/Fee Type	Desc	Prev Amt	New Amt	\$ Increase	% Increase	Est. Cost per Resident	Est. Cost per Household	Bill Reference
Cannabis / Sales Tax	Tax rate increase	Cannabis sales/use tax rate increase	9%	12%	3 %age points	33.3%	\$6.31	\$15.64	HB0352
Environment / Air	Fee increase	Clean Air Fund emissions fee cap increase	\$75.92 per ton current fee; lower cap	Maximum \$200 per ton; inflation adjusted	Up to \$124.08/ton	163.4% vs current fee	\$0.31	\$0.76	SB0250
Environment / Buildings	New fee	Building Energy Performance Standards annual reporting fee	No annual reporting fee under this specific authority	Annual BEPS reporting fee	Varies		\$0.11	\$0.28	HB0049
Environment / Coal Ash	Fee base expansion	Coal combustion by-products management fee base expanded to former generators	Fees tied to current CCB generation	MDE may apply fee to former generators to cover costs	Indeterminate		\$0.16	\$0.40	SB0250
Environment / Dam Safety	New / increased fees	Dam safety permit and registration fees	Limited/no comparable state registration fees	\$200 low hazard; \$500 significant; \$1,000 high hazard annual registration; permit fees	Varies		\$0.10	\$0.25	SB0250
Environment / Oil	Fee increase	Oil transfer fee increase	\$0.05/barrel	\$0.09/barrel	\$0.04/barrel	80%	\$0.58	\$1.44	SB0250
Environment / Tires	Fee increase	Tire recycling fee increase	\$0.80 per tire	\$1.00 per tire; inflation adjustment allowed	\$0.20	25%	\$0.16	\$0.39	HB0352
Financial Regulation	Fee allocation / increase effect	Maryland Securities Act agent registration distribution increase	\$15 portion to Securities Act Registration Fund	\$25 portion	\$10 per r egistration	66.7%	\$0.61	\$1.52	HB352
Financial Regulation	Fee increase	Maryland Securities Act filing fee increases	\$100 selected filings	\$250 selected filings	\$150	150%	\$0.08	\$0.20	HB0917
Gaming / Sports Wagering	Tax rate increase	Mobile sports wagering tax rate increase	15%	20%	5 %age points	33.3%	\$5.13	\$12.72	HB0352
Healthcare / Hospitals	User fee assessment increase	HSCRC user fee cap formula retained/ increased above scheduled cap	\$20.4M cap under scheduled current law	Formula cap; projected \$22.0M FY2026 and rising	\$1.6M FY2026 increase	7.8%	\$0.26	\$0.64	SB0229
Healthcare / Medicaid	Assessment increase	Medicaid Deficit Assessment increase	Prior assessment level	Additional \$150M by FY2026; \$100M annual ongoing	Varies		\$16.13	\$40.00	HB0352
Housing / Courts	Fee increase	Residential foreclosure filing fee increase	\$300	\$450	\$150	50%	\$0.11	\$0.28	HB0796
Income Tax	Tax rate increase	Individual income tax: new top brackets and higher top marginal rate	5.75% top rate	6.25% and 6.50% top brackets			\$43.47	\$107.80	HB0352
Income Tax	Tax base change	Standard/itemized deductions: phase-out of itemized deductions for higher AGI taxpayers, offset by standard deduction increase	Existing itemized deduction rules	Itemized deductions reduced for AGI over \$200K (\$100K MFS)			\$13.21	\$32.76	HB0352
Income Tax / Local	Local tax authority increase	Maximum county income tax rate authorization	3.20% max local rate	3.30% max local rate	0.10 %age points	3.125%	\$0.00	\$0.00	HB0352
Income Tax / Transportation	New tax / surtax	Net capital gain surtax	No separate surtax	2% surtax on certain net capital gains for AGI over \$350K	2 %age points		\$59.18	\$146.76	HB0352
Natural Resources / Fishing	Fee increase	Fishing license and trout stamp fee increases; senior trout stamp exemption repealed	Multiple license/stamp fees; senior sport fishing \$5, resident annual \$20.50, trout stamp \$5/\$10	Senior \$12, resident annual \$32, resident trout stamp \$20, nonresident trout stamp \$30, etc.	Varies		\$0.48	\$1.19	SB0258
Sales Tax / Food	Tax base expansion	Sales tax exemption repealed for vending-machine snack food	Exempt	6% sales/use tax applies	6 %age points		\$1.66	\$4.12	HB0352
Sales Tax / Precious Metals	Tax base expansion	Sales tax imposed on certain precious metal coins and bullion over \$1,000	Exempt for covered sales	6% sales/use tax on covered sales over \$1,000 with exception	6 %age points		\$0.45	\$1.12	HB0352
Sales Tax / Publishing	Tax base expansion	Sales tax exemption repealed for photographic/artistic materials used in publications	Exempt	6% sales/use tax applies	6 %age points		\$3.42	\$8.48	HB0352
Sales Tax / Technology Services	New tax	3% sales and use tax on data and IT services	Not taxed under this provision	3% on specified data and IT services	3 %age points		\$77.87	\$193.12	HB0352
Transportation / MVA Fees	Fee-setting authority increase	MVA miscellaneous fee cost recovery requirement increased	At least 95% and no more than 100% cost recovery	At least 100% and up to 105% cost recovery	Indeterminate		\$3.21	\$7.96	HB0352
Transportation / Registration	Fee acceleration	Annual vehicle registration fee acceleration	2024 BRFA phase-in scheduled for FY2027	Fully phased-in Class A/M/E amounts beginning July 1, 2025	\$25 acceleration for affected classes		\$8.44	\$20.92	HB0352
Transportation / Registration	Fee base expansion	Historic vehicle eligibility narrowed to model year 1999 or earlier	20+ years old could qualify	Only model year 1999 or earlier	Higher class/weight registration fees		\$1.01	\$2.50	HB0352
Transportation / Rental Vehicles	New tax	Short-term rental vehicle excise tax	Exempt from vehicle excise tax	3.5% excise tax on fair market value	3.5 %age points		\$7.44	\$18.44	HB0352
Transportation / Rental Vehicles	Fee increase	Rental vehicle registration fees equalized to nonrental levels	Lower rental vehicle class fees	Same as nonrental by class/weight	~\$75 avg annual increase		\$0.81	\$2.00	HB0352
Transportation / Tires	New fee	New tire fee	\$0 new tire transportation fee	\$5 per new tire	\$5		\$3.94	\$9.76	HB0352
Transportation / Vehicle Purchases	Tax rate increase	Vehicle excise tax rate increase	6.0%	6.5%	0.5 %age points	8.3%	\$14.77	\$36.64	HB0352
Transportation / Vehicle Titling	Fee increase	Certificate of title fees doubled	\$100 standard title fee	\$200 standard title fee	\$100	100%	\$16.69	\$41.40	HB0352
Transportation / VEIP	Fee increase	Vehicle emissions inspection fee cap increase and late fee regulatory assumption	\$14 test fee; \$15 late fee	Up to \$30 test fee; late fee expected to rise to \$30 by regulation	\$16 test fee; \$15 late fee	114.3% test fee	\$4.92	\$12.20	HB0352