



**Maryland Film Production Activity Tax Credit  
Annual Report**

Pursuant to Tax General Article §10-730

Submitted by  
Maryland Department of Commerce

**December 2019**

## Maryland Film Production Activity Tax Credit

### Overview

During the 2018 Legislative Session the Maryland General Assembly passed, and the Governor subsequently approved, Senate Bill 1154 – Income Tax – Film Production Activity Tax Credit – Alterations. This legislation made the following changes to the Maryland Film Production Activity Tax Credit:

- 1) The minimum spend for most film projects was lowered to \$250,000;
- 2) The maximum amount of tax credits available for a film project is now \$10,000,000;
- 3) The salary, wages, and other compensation paid to Writers, Directors and Producers are not included in total direct costs;
- 4) A new category of films was created for Maryland small or independent film entities (Maryland Small Films) with total direct costs greater than \$25,000;
- 5) Ten percent of the annual authorized credit amount is now set aside for Maryland Small Films; and,
- 6) The statute authorized \$8,000,000 in credits for FY 2019, \$11,000,000 in credits for FY 2020, \$14,000,000 in credits for FY 2021, \$17,000,000 in credits for FY2022, and \$20,000,000 in credits for FY2023 and each fiscal year thereafter.

Most small and independent film productions found it difficult to qualify for a tax credit due to a statutory requirement that the film production entity be incorporated in Maryland for at least one year. Standard industry practice is to form a new company, typically a limited liability company (LLC), specifically for each new production. During the 2019 Legislative Session, the passage of Chapter 544, Acts of 2019 altered the definition of a Maryland small or independent film entity as the statutory requirement that in order to qualify an entity must be organized in Maryland for at least one year was lessened to three months, effective July 1, 2019.

<b>Film Production Activity Tax Credit Funding by Fiscal Year</b>		
<b>Fiscal Year</b>	<b>Full Program Funding</b>	<b>10% Set Aside for MD Small Films</b>
FY 2019	\$ 8,000,000	\$ 800,000
FY 2020	\$11,000,000	\$1,100,000
FY 2021	\$14,000,000	\$1,400,000
FY 2022	\$17,000,000	\$1,700,000
FY 2023 and beyond	\$20,000,000	\$2,000,000

Tax General Article §10-730 requires Commerce to report on specific data before January 1 of each year:

- (1) the number of film production entities submitting applications;
- (2) the number and amount of tax credit certificates issued;
- (3) the number of local technicians, actors, and extras hired for film production activity during the reporting period;

- (4) a list of companies doing business in the State, including hotels, that directly provided goods or services for film production activity during the reporting period;
- (5) a list of companies doing business in the State that directly provided goods or services for film production activity during the reporting period that qualified during the reporting period as minority enterprise under §14-301(F) of the State finance and Procurement article;
- (6) a list of companies doing business in the State that directly provided goods or services for film production during the reporting period that, as determined by the Department, are considered small businesses; and
- (7) any other information that indicates the economic benefits to the State resulting from film production activity during the reporting period.

## **Specifics**

### **One application for qualification for FY 2019 tax credits was submitted and approved in FY 2017.**

In order to generate the mandated Report on Tax Credits due to the Governor on July 1, 2017, the Maryland Film Office (MFO) opened a window from 9:00 a.m. on Monday, May 1, 2017 through 5:00 p.m. on Wednesday, May 31, 2017 to submit Applications for Initial Tax Credit Certification for tax credits that might become available in FY 2019 (July 1, 2018 - June 30, 2019). Only one application was received during this window. Knight Takes King Productions, LLC applied for tax credits for *House of Cards – Season 6*. However, at that time, there was no funding for Film Production Activity tax credits for FY 2019. With the passage of Senate Bill 1154, ten percent of the FY 2019 tax credit funds, or \$800,000, was set aside for Maryland Small Films and the remaining \$7,200,000 in tax credits were committed to *House of Cards – Season 6*.

### **One application for qualification for FY 2019 tax credits for Maryland Small Films was submitted and approved in FY 2019.**

DBM Communications, Inc., of Towson submitted an application for its production, *Hope's Legacy (aka, Hope is Believing)*, on February 14, 2019. Based on the company's application, a 25% credit of the estimated total of authorized direct costs in Maryland would qualify DBM Communications, Inc. for a maximum of \$61,430.00 in tax credits. The final tax credit amount, however, will be based on the company's actual qualified direct spend determined upon conclusion of the production activity in the State and after the application for final tax credit certification and all closing documentation have been submitted and reviewed.

### **One application for qualification for FY 2020 tax credits was submitted and approved in FY 2019.**

At 9:00 a.m. on Monday, April 15, 2019, the MFO began accepting applications for FY 2020 tax credits for productions other than Maryland Small Films. Possible Productions, Inc., applied for qualification at 9:00 a.m. on Monday, April 15, 2019, for its production, *The President is Missing – Season 1*. Based on the company's application, a 27% credit of the estimated total of authorized

direct costs in Maryland would qualify Possible Productions, Inc. for a maximum of \$10 million in tax credits as limited by statute. The final tax credit amount, however, will be based on the company's actual qualified direct spend determined upon conclusion of the production activity in the State and after the application for final tax credit certification and all closing documentation, including a Report on Agreed Upon Procedures from an independent, third-party CPA, have been submitted and reviewed. The MFO anticipates the final amount of tax credits issued to this production to remain at the maximum of \$10 million.

Attached is a summary (*Appendix A - Maryland Film Production Activity Tax Credit Recipients FY 2012-FY 2019*) outlining tax credits that have closed, or are in progress, through FY 2019.

### **One company was issued a Final Tax Credit certificate during FY 2019.**

Knight Takes King Productions, LLC, was issued a final tax credit certificate on December 21, 2018, for its sixth and final season of *House of Cards* which completed 94 days of filming on May 25, 2018. They submitted their application for final tax credit certification, along with all of their closing documentation, including a *Report on Agreed upon Procedures* by an independent CPA, on October 31, 2018. The materials were reviewed by MFO staff and the final tax credit certificate was issued on December 21, 2018. *House of Cards – Season 6* received a tax credit of \$7,200,000.00 and had an economic impact of nearly \$116 million. The production hired 350 local technicians and 1,290 local actors/extras. In addition, the production company provided business for 1,736 local Maryland companies, vendors and contractors. Attached is a copy of the vendor list for *House of Cards – Season 6*. (*Appendix B – House of Cards – Season 6 Vendor List*)

In 2014, the Regional Economic Studies Institute of Towson University (RESI) released a study analyzing the impact of Maryland's Film Industry Tax Credit for the Maryland Film Industry Coalition (MFIC). RESI assessed the current tax credit policy for productions that had finished filming in the State of Maryland. The report found that for every dollar claimed in film tax credits, Maryland gains \$1.03 in total tax revenues and \$3.69 in economic output. Attached is a copy of the study. (*Appendix C – MFIC impact analysis FINAL*)

Further information regarding the Maryland Film Production Activity Tax Credit process can be found on the MFO website at:

<http://marylandfilm.org/Pages/Film-Production-Activity-Tax-Credit.aspx>

## **Background**

CH 516 Acts of 2011 created the Film Production Activity Tax Credit (Film Tax Credit). The Act repealed the existing Film Production Rebate Program and replaced it with a tax credit for qualified direct costs of qualified film production activities including feature films and television series. Under the Film Tax Credit, the Department of Commerce (Commerce), formerly the Department of Business and Economic Development (DBED), could award a maximum of \$7.5 million in credits in each fiscal year beginning in FY 2012 through FY 2014. Qualifying production activities were eligible for a tax credit of up to 25% of the qualified direct costs for a feature film and 27%

for a television series. If the amount of the tax credit exceeded the total tax liability in the tax year, the entity could claim a refund in the amount of the excess. The Act became effective on July 1, 2011 with a sunset date of June 30, 2014.

A total of \$22.5M (\$7.5 per FY) in tax credits was available for FYs 2012 through 2014. All of those tax credits were committed by January 2012 to six productions: *House of Cards - Season 1*; *VEEP - Seasons 1 & 2*; *Jamesy Boy*; *Better Living through Chemistry*; and, *Ping Pong Summer*.

In order to retain the filming of the two television series *House of Cards* and *VEEP* in Maryland, CH 28 Acts of 2013 authorized \$32.5 million in additional film tax credits over three years and extended the sunset through FY 2016. All of the tax credits were committed by the end of the first day Commerce began accepting applications (April 17, 2013). Those credits were committed to *House of Cards – Season 2* and *VEEP – Seasons 3 & 4*.

During the 2014 legislative session, House Bill 520 Business and Economic Development – Film Production Activity Tax Credit Program was introduced to increase the amount of tax credits the Secretary could issue in FY 2015 from \$7.5 million to \$11 million. Senate Bill 1051 Business and Economic Development – Film Production Activity Tax Credit Program was also introduced and proposed an increase from \$7.5 million to \$18.5 million. Both bills passed with amendments but failed to pass before the end of the legislative session. SB172 - the Budget Reconciliation and Financing Act - authorized funds from the Economic Development Opportunities Fund (Sunny Day) and Special Fund for Preservation of Cultural Arts to provide a \$7.5 million grant to enhance the Film Tax Credit, thus providing \$11.5 million in incentives for *House of Cards – Season 3*.

Senate Bill 905, Income Tax – Film Production Activity Tax Credit, introduced in the 2015 legislative session, was originally proposed to increase the amount of tax credits available for production activity in a fiscal year and extend the program’s sunset date (\$25 million per fiscal year through FY 2019). However, during the last week of the session, the bill was amended to create the Film Production Tax Credit Reserve Fund with no funding attached. The new structure of the program required the Department to report the amount of tax credits necessary to maintain the current level of film production activity and to attract new production activity to the Governor. This amount would then be considered for inclusion in the Governor’s FY budget and acted upon by the General Assembly during the legislative session. In addition, some new reporting and promotional requirements were mandated. The legislation went into effect on July 1, 2015.

As previously stated, in 2018, the legislature passed Senate Bill 1154 which (1) repealed the Reserve Fund, (2) eliminated the sunset on the program, (3) authorized specific tax credit funding for each fiscal year through FY 23 and beyond, (4) capped the maximum amount per project at \$10,000,000.00, and (4) created a new category of films, Maryland small and/or independent productions (Maryland Small Films), eligible for the tax credit. The legislation also mandated that 10% of the annual authorized credit amount must be set aside for Maryland Small Films.

Film Production Activity Tax Credit Funding by Fiscal Year	
Fiscal Year	Funding
FY 2012	\$7,500,000.00
FY 2013	\$7,500,000.00
FY 2014	\$25,000,000.00
FY 2015	\$7,500,000.00
FY 2016	\$7,500,000.00
FY 2017	\$11,510,000.00*
FY 2018	\$5,000,000.00*

\*Film Production Tax Credit Reserve Fund

Film Production Activity Tax Credit Funding by Fiscal Year			
Fiscal Year	Total Funding	For All Other Films	10% for MD Small Films
FY 2019	\$8,000,000.00	\$7,200,000.00	\$800,000.00
FY 2020	\$11,000,000.00	\$10,000,000.00	\$1,100,000.00
FY 2021	\$14,000,000.00	\$12,600,000.00	\$1,400,000.00
FY 2022	\$17,000,000.00	\$15,300,000.00	\$1,700,000.00
FY 2023 and beyond	\$20,000,000.00	\$18,000,000.00	\$2,000,000.00

*Appendix A - Film Tax Credit - Report 2019 APP A - Maryland Film Production Activity Tax Credit Recipients FY 2012-FY 2019*

*Appendix B - Film Tax Credit - Report 2019 APP B - House of Cards – Season 6 Vendor List*

*Appendix C – Film Tax Credit - Report 2019 APP C - MFIC impact analysis FINAL*

## MARYLAND FILM PRODUCTION ACTIVITY TAX CREDIT RECIPIENTS

(FY2012 - FY2019)

RECIPIENT	CERT TYPE & DATE ISSUED	FY FUNDS	TAX CREDIT AMT		PRODUCTION EXPENDITURES	ECONOMIC IMPACT	NO. OF MD BUSINESSES	MARYLAND LOCAL HIRES
VEEP (Season 1)	FINAL CERT 10/17/2012	FY12	\$3,410,885	FINAL	\$14,126,384	\$30,654,254	1,141	Technicians - 187 Actors/Extras - 791
Better Living Through Chemistry	FINAL CERT 3/5/2013	FY12	\$691,189	FINAL	\$2,811,459	\$6,100,865	571	Technicians - 82 Actors/Extras - 114
Jamesy Boy	FINAL CERT 4/1/2013	FY12	\$600,000	FINAL	\$2,526,121	\$5,481,683	338	Technicians - 99 Actors/Extras - 189
House of Cards (Season 1)	FINAL CERT 7/12/2013	FY12, FY13, FY14	\$11,676,029	FINAL	\$63,680,906	\$138,187,567	1,814	Technicians - 381 Actors/Extras - 1,817
Ping Pong Summer	FINAL CERT 4/22/2013	FY12	\$231,250	FINAL	\$962,531	\$2,088,692	421	Technicians - 32 Actors/Extras - 37
VEEP (Season 2)	FINAL CERT 3/14/2014	FY14	\$5,415,019	FINAL	\$23,246,730	\$39,519,441	1,033	Technicians - 215 Actors/Extras - 864
House of Cards (Season 2)	FINAL CERT 8/6/2014	FY14	\$14,397,626	FINAL	\$54,817,158	\$93,189,169	3,085	Technicians - 341 Actors/Extras - 1,280
VEEP (Season 3)	FINAL CERT 4/15/2015	FY14, FY15	\$5,156,525	FINAL	\$25,691,073	\$43,674,824	708	Technicians - 192 Actors/Extras - 820
House of Cards (Season 3)	FINAL CERT 6/19/2015	FY15	\$4,000,000	FINAL	\$61,901,094	\$105,231,860	2,050	Technicians - 372 Actors/Extras - 1,749
		FY14	\$7,500,000 (grant)					
VEEP (Season 4)	FINAL CERT 5/6/2016	FY15, FY16	\$5,384,173	FINAL	\$31,132,855	\$52,925,853	1,066	Technicians - 242 Actors/Extras - 1,073
House of Cards (Season 4)	FINAL CERT 9/9/2016	FY16, FY17	\$13,500,000	FINAL	\$75,572,507	\$128,473,262	1,963	Technicians - 349 Actors/Extras - 2,329
House of Cards (Season 5)	FINAL CERT 9/8/2017	FY16, FY17, FY18	\$7,047,304	FINAL	\$76,054,938	\$129,293,395	1,757	Technicians - 341 Actors/Extras - 1,468
House of Cards (Season 6)	FINAL CERT 12/21/2018	FY19	\$7,200,000	FINAL	\$68,002,806	\$115,604,770	1,736	Technicians - 350 Actors/Extras - 1,290
TPIM (Season 1)	LTR OF QUAL 5/17/2019	FY20	\$10,000,000	MAX	\$96,070,813	\$163,320,382	1,700	Technicians - 139 Actors/Extras - 488
total # of productions	14	<b>TOTAL</b>	<b>\$88,710,000</b>		<b>\$596,597,375</b>	<b>\$1,053,746,016</b>	<b>19,383</b>	<b>Technicians - 3,322 Actors/Extras - 14,309</b>

**NOTE:** Items above in **red** contain projected data submitted on applications for qualification for a tax credit or based on actuals from similarly-sized productions. Actual amounts will be determined once the applications for final certification and all closing documentation are submitted by the production companies and reviewed by Commerce.

**NOTE:** New multiplier in effect as of January 1, 2014. Previous analyses using IMPLAN, an industry-recognized economic modeling software package, calculated a multiplier of 2.17 to estimate the total effect that film industry spending has on the Maryland economy. The revised analysis using updated IMPLAN data calculated a slightly lower multiplier of 1.7.

## MARYLAND FILM PRODUCTION ACTIVITY TAX CREDIT RECIPIENTS (FY2019)

### Maryland Small Films Program

RECIPIENT & Production Title	CERT TYPE & DATE ISSUED	FY FUNDS	TAX CREDIT AMT		PRODUCTION EXPENDITURES	ECONOMIC IMPACT	NO. OF MD BUSINESSES	MARYLAND LOCAL HIRES
DBM Communications, Inc <i>Hope is Believing</i>	Ltr of Qual 4/1/2019	FY19	<i>\$61,430</i>	<i>MAX</i>	<i>\$245,713</i>	<i>\$417,712</i>	<i>TBD</i>	Technicians - <i>30</i> Actors/Extras - <i>8</i>
total # of productions	1	<b>TOTAL</b>	<b><i>\$61,430</i></b>		<b><i>\$245,713</i></b>	<b><i>\$417,712</i></b>	<b><i>TBD</i></b>	<b>Technicians - <i>30</i></b> <b>Actors/Extras - <i>8</i></b>

**NOTE: Items above in red contain projected data submitted by the production companies on their applications for qualification for a tax credit. Actual amounts will be determined once the applications for final certification and all closing documentation are submitted by the production companies and reviewed by Commerce.**

SOURCE: MARYLAND FILM OFFICE/MARYLAND DEPARTMENT OF COMMERCE June 2019



## House of Cards - Season 6

### Maryland Vendor List

The following list of Maryland vendors has been compiled and submitted by the production company, Knight Takes King Productions, Inc., for the sixth and final season of the Netflix series *House of Cards*. The entities listed here provided goods or services to the production.

In addition, the production company was required to research and designate those entities that qualify as a Minority Business Enterprise (MBE) and/or are considered Small Businesses (SBE). The Department provided the production company with a link to the MBE website housed within the Department of Transportation which is the State's official certification program for MBE's, as well as a link to the eMaryland M@rketplace website housed within the Department of General Services which provides a listing of Small Businesses as sanctioned by the State.

Those entities marked with an "Y" under M/O were **registered** on the State sanctioned website. Those entities marked with an "N" were **not registered** on the State sanctioned website. This does not mean that they are not minority owned, only that they are not registered as such with the State.

Those marked with a "Y" under Small Business were **registered** as a small business on the State sanctioned website. Those marked with a "N" were **not registered** as a small business on the State sanctioned website. This does not mean that they are not a small business, only that they are not registered as such with the State.

**HOUSE OF CARDS - SEASON 6****Total Number of Vendors: 1736****All Maryland Businesses**

<b>VENDOR</b>	<b>ADDRESS</b>	<b>CITY</b>	<b>ZIP</b>	<b>M/O</b>	<b>SMALL BUSINESS</b>
111 ALLEGHENY AVE LLC	100 W PENNSYLVANIA AVE STE 200	TOWSON	21204	N	N
111 MAIN INC	PO BOX 763	BEL AIR	21014	N	N
111 MERCER ST INC	111 MERCER ST	BALTIMORE	21202	N	N
1ST MAINE HEAVY ARTILLERY	1704 JACOB BRUNNER DR	FREDERICK	21702	N	N
211 E BALTIMORE ST LLC	1101 SAINT PAUL ST	BALTIMORE	21202	N	N
222 HOLDING LLC	222 N CHARLES ST	BALTIMORE	21201	N	N
233 ST JOHN ST LLC	233 ST JOHN ST	HAVRE DE GRACE	21078	N	N
2ND AVE VALUE STORE	10 STEMMERS RUN RD	BALTIMORE	21221	N	N
2ND AVE VALUE STORE	6515 DOBBIN RD	COLUMBIA	21045	N	N
37 ALLEGHENY AVE PARKING	37 ALLEGHENY AVE	TOWSON	21204	N	N
4WALL ENTERTAINMENT	9525 BERGER RD	COLUMBIA	21046	N	Y
7-ELEVEN	1345 JAMESWAY RD	ABERDEEN	21001	N	N
7-ELEVEN	3000 ABINGDON RD	ABINGDON	21009	N	N
7-ELEVEN	3508 PHILADELPHIA RD	ABINGDON	21009	N	N
7-ELEVEN	3901 PULASKI HWY	ABINGDON	21009	N	N
7-ELEVEN	100 S BROADWAY	BALTIMORE	21231	N	N
7-ELEVEN	1020 PARK AVE	BALTIMORE	21201	N	N
7-ELEVEN	1120 E COLD SPRING LANE	BALTIMORE	21239	N	N
7-ELEVEN	1615 THAMES ST	BALTIMORE	21231	N	N
7-ELEVEN	211 W 28TH ST	BALTIMORE	21211	N	N
7-ELEVEN	22 LIGHT ST	BALTIMORE	21202	N	N
7-ELEVEN	239 GAY ST	BALTIMORE	21202	N	N
7-ELEVEN	2701 BOSTON ST	BALTIMORE	21224	N	N
7-ELEVEN	3500 BOSTON ST	BALTIMORE	21224	N	N
7-ELEVEN	3601 FALLS RD	BALTIMORE	21211	N	N
7-ELEVEN	401 E 33RD ST	BALTIMORE	21218	N	N
7-ELEVEN	4401 BELAIR RD	BALTIMORE	21206	N	N
7-ELEVEN	529 N CHARLES ST	BALTIMORE	21201	N	N
7-ELEVEN	55 MARKET PL	BALTIMORE	21202	N	N
7-ELEVEN	5920 PULASKI HWY	BALTIMORE	21205	N	N
7-ELEVEN	6314 EASTERN AVE	BALTIMORE	21224	N	N
7-ELEVEN	7501 DUNMAN WAY	BALTIMORE	21222	N	N
7-ELEVEN	1302 E CHURCHVILLE RD	BEL AIR	21014	N	N

**HOUSE OF CARDS - SEASON 6****Total Number of Vendors: 1736****All Maryland Businesses**

<b>VENDOR</b>	<b>ADDRESS</b>	<b>CITY</b>	<b>ZIP</b>	<b>M/O</b>	<b>SMALL BUSINESS</b>
7-ELEVEN	214 BALTIMORE PIKE	BEL AIR	21014	N	N
7-ELEVEN	306 S MAIN ST	BEL AIR	21014	N	N
7-ELEVEN	7440 HOLABIRD AVE	DUNDALK	21222	N	N
7-ELEVEN	1020 GATEWAY RD	EDGEWOOD	21040	N	N
7-ELEVEN	504 EDGEWOOD RD	EDGEWOOD	21040	N	N
7-ELEVEN	19412 WALTER JOHNSON RD	GERMANTOWN	20874	N	N
7-ELEVEN	500 N UNION ST	HAVRE DE GRACE	21078	N	N
7-ELEVEN	602 PULASKI HWY	JOPPA	21085	N	N
7-ELEVEN	204 BOWLEYS QUARTERS RD	MIDDLE RIVER	21220	N	N
7-ELEVEN	1610 RIDGESIDE DR	MOUNT AIRY	21771	N	N
7-ELEVEN	5230 NORTH POINT BLVD	SPARROWS POINT	21219	N	N
7-ELEVEN	11625 PHILADELPHIA RD	WHITE MARSH	21162	N	N
7-ELEVEN	4139 E JOPPA RD	WHITE MARSH	21236	N	N
7-ELEVEN	9617 BELAIR RD	WHITE MARSH	21236	N	N
84 LUMBER	12400 PULASKI HWY	JOPPA	21085	N	N
A PLUS MINI MARKET	4805 JFK MEMORIAL HWY	ABERDEEN	21001	N	N
A&A BOLT & SCREW	1110 BATAVIA FARM RD	ROSEDALE	21237	N	N
AAMCO TRANSMISSIONS	5701 PULASKI HWY	BALTIMORE	21205	N	N
ABBAY RELOCATION INC	1537 S PHILADELPHIA	ABERDEEN	21001	N	N
ABC BOX COMPANY	1330 NANTICOKE ST	BALTIMORE	21230	N	N
ABC CLEANERS	480 RITCHIE HWY	SEVERNA PARK	21146	N	N
ABC EQUIPMENT RENTAL INC	800 GEIPE RD	CATONSVILLE	21228	N	Y
ABELL, ANDREW	2722 N CALVERT ST	BALTIMORE	21218	N	N
ABERDEEN DINER	527 S PHILADELPHIA BLVD	ABERDEEN	21001	N	N
ABERDEEN EAGLE DINER	517 TRIMBLE RD	JOPPA	21085	N	N
ABERDEEN TIRES	1421 SAINT MICHAEL CT	EDGEWOOD	21040	N	N
ABINGDON COPY & PRINT SERVICES	3502 WOODSALE RD UNIT D	ABINGDON	21009	N	N
ABINGDON LOCKSMITHS	2109 EMMORTON PARK RD	EDGEWOOD	21040	N	N
AC&T	11079 BIG POOL RD	BIG POOL	21711	N	N
ACCESS METALS,INC	8893 KELSO DR	BALTIMORE	21221	N	N
ACCESS PRINTERS	11110 PULASKI HWY	WHITE MARSH	21162	N	N
ACME PAPER & SUPPLY CO INC	PO BOX 75087	BALTIMORE	21275	Y	N
ACME SIGNS INC	525 UNDERWOOD LANE	BEL AIR	21014	N	Y

**HOUSE OF CARDS - SEASON 6****Total Number of Vendors: 1736****All Maryland Businesses**

<b>VENDOR</b>	<b>ADDRESS</b>	<b>CITY</b>	<b>ZIP</b>	<b>M/O</b>	<b>SMALL BUSINESS</b>
ACTION BUSINESS SYSTEMS	8363 TOWN CENTER CT	BALTIMORE	21236	N	N
ACTION ELEVATOR COMPANY	7668 BALTIMORE ANNAPOLIS BLVD	GLEN BURNIE	21060	N	N
ADVANCE AUTO PARTS	237 S PHILADELPHIA BLVD	ABERDEEN	21001	N	N
ADVANCE AUTO PARTS	2018 MARYLAND AVE	BALTIMORE	21218	N	N
ADVANCE AUTO PARTS	6209 KENWOOD AVE	BALTIMORE	21237	N	N
ADVANCE AUTO PARTS	5 BEL AIR S PKWY	BEL AIR	21015	N	N
ADVANCE AUTO PARTS	1401 PULASKI HWY	EDGEWOOD	21040	N	N
ADVANCE AUTO PARTS	212 MOUNTAIN RD	FALLSTON	21047	N	N
ADVANCE AUTO PARTS	1143 OLD ANNAPOLIS RD	ODENTON	21113	N	N
ADVANCE AUTO PARTS	2033 E JOPPA RD	PARKVILLE	21234	N	N
AF BTS	PO BOX 38016	BALTIMORE	21297	N	N
AFTERGLOW LIGHTING INC.	6660 SANTA BARBARA RD STE 22	ELKRIDGE	21075	N	Y
AGNEW, WILLIAM SCOTT	8 ST MARTINS RD	BALTIMORE	21218	N	N
AIR FILTER MAINTENANCE INC	PO BOX 9902	BALTIMORE	21224	N	N
AJUMMA CUISINE	3121 SAINT PAUL ST	BALTIMORE	21218	N	N
AKBAR	823 N CHARLES ST	BALTIMORE	21201	N	N
ALCHEMY ELEMENTS	528 BALTIMORE PIKE	BEL AIR	21014	N	N
ALDI	746 D PHILADELPHIA BLVD	ABERDEEN	21001	N	N
ALDI	599 BALTIMORE PIKE	BEL AIR	21014	N	N
ALDI	1312 BUS CENTER WAY	EDGEWOOD	21040	N	N
ALDI	1312 BUSINESS CENTER WAY	EDGEWOOD	21040	N	N
ALDI	8808 BELAIR RD	NOTTINGHAM	21236	N	N
ALECRAFT BREWING SUPPLY	140A N BOND ST	BEL AIR	21014	N	N
ALIZEE	4 W UNIVERSITY PKWY	BALTIMORE	21218	N	N
ALOHA	1218 N CHARLES ST	BALTIMORE	21201	N	N
ALONSO'S RESTAURANT	415 W COLD SPRING LN	BALTIMORE	21210	N	N
ALPHA GRAPHICS	1750 UNION AVE	BALTIMORE	21211	Y	Y
ALPHA GRAPHICS	36 N MAIN ST	BEL AIR	21014	Y	Y
AMANO TACO	301 W 29TH ST	BALTIMORE	21211	N	N
AMAZING GLAZE	5 BEL AIR SOUTH PKWY	BEL AIR	21015	N	N
AMBASSADOR DINING ROOM	3811 CANTERBURY RD	BALTIMORE	21218	N	N
AMERICAN BEST CONTACTS & EYEGLASSES	1347 MARTIN BLVD	MIDDLE RIVER	21220	N	N
AMERICAN LEGION POST 128	244 N PARKE ST	ABERDEEN	21001	N	N

**HOUSE OF CARDS - SEASON 6****Total Number of Vendors: 1736****All Maryland Businesses**

<b>VENDOR</b>	<b>ADDRESS</b>	<b>CITY</b>	<b>ZIP</b>	<b>M/O</b>	<b>SMALL BUSINESS</b>
AMERICAN LEGION POST 256	19520 YORK RD	PARKTON	21120	N	N
AMERICAN LEGION POST 278	800 ROMANCOKE RD	STEVENSVILLE	21666	N	N
AMISH FARMERS MARKET	1000 JOPPA FARM RD	JOPPA	21085	N	N
AMJ CALVERT LLC	7205 BELLONA AVE	BALTIMORE	21212	N	N
AN POITIN STIL	2323 YORK RD	LUTHERVILLE	21093	N	N
ANDY NELSON'S BARBEQUE RESTAURANT	11007 YORK RD	COCKEYSVILLE	21030	N	N
ANN TAYLOR	10300 LITTLE PATUXENT PKWY	COLUMBIA	21044	N	N
ANNABEL LEE TAVERN	601 S CLINTON ST	BALTIMORE	21224	N	N
ANNAPOLIS HEALTHCARE SUPPLIES INC.	117 GIBRALTER AVE	ANNAPOLIS	21401	N	N
ANNIE'S PARAMOUNT STEAK & SEAFOOD HOUSE	500 KENT NARROWS WAY	GRASONVILLE	21638	N	N
ANN'S GARDEN	1902 N FOUNTAIN GREEN RD	BEL AIR	21015	N	N
ANNUNCIATION GREEK ORTHODOX CHURCH	24 W PRESTON ST	BALTIMORE	21201	N	N
ANTIQU CENTER SAVAGE MILL	8600 FOUNDRY ST	SAVAGE	20763	N	N
ANTIQUES & UNIQUES	3762 HOWARD AVE	KENSINGTON	20895	N	N
ANTWEPEN DODGE RAM	5717 BALTIMORE NATIONAL PIKE	CATONSVILLE	21228	N	N
APPLE	825 DULANEY VALLEY RD	TOWSON	21204	N	N
APROPOE'S	700 ALICEANNE ST	BALTIMORE	21202	N	N
ARBA MEDITERRANEAN	301 W 29TH ST	BALTIMORE	21211	N	N
ARBY'S	10 BEL AIR S PKWY	BEL AIR	21015	N	N
ARBY'S	1323 POLICY DR	BELCAMP	21017	N	N
ARBY'S	8672 PULASKI HWY	ROSEDALE	21237	N	N
ARBY'S	4111 WHOLESALE CLUB DR	WHITE MARSH	21236	N	N
ARROW ELECTRICAL SUPPLY CO	522 S PHILADELPHIA BLVD	ABERDEEN	21001	N	N
ARROW ELECTRICAL SUPPLY CO	220 GATEWAY DR	BEL AIR	21014	N	N
ARROW ELECTRICAL SUPPLY CO	35 AUGUSTINE HERMAN HWY	ELKTON	21921	N	N
ARTIFACT COFFEE	1500 UNION AVE	BALTIMORE	21211	N	N
ARTIST & CRAFTSMAN SUPPLY	137 W NORTH AVENUE	BALTIMORE	21201	N	N
AT JONES AND SONS INC	708 N HOWARDS ST	BALTIMORE	21201	N	N
ATTMAN'S	1019 E LOMBARD ST	BALTIMORE	21202	N	N
ATWATERS	1407 CLARKVIEW RD	BALTIMORE	21209	N	N
ATWATERS	3601 BOSTON ST	BALTIMORE	21224	N	N
ATWATERS	529 E BELVEDERE AVE	BALTIMORE	21212	N	N
ATWATERS	855 N WOLFE ST	BALTIMORE	21205	N	N

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<b>VENDOR</b>	<b>ADDRESS</b>	<b>CITY</b>	<b>ZIP</b>	<b>M/O</b>	<b>SMALL BUSINESS</b>
ATWATERS	798 KENILWORTH DR	TOWSON	21204	N	N
AU BON PAIN	1 SOUTH ST	BALTIMORE	21202	N	N
AU BON PAIN	8000 YORK RD	TOWSON	21252	N	N
AUGUST, DANIEL	6232 TELEGRAPH RD	ELKTON	21921	N	N
AUTO SPA	10117 YORK RD	COCKEYSVILLE	21030	N	N
AUTOZONE	5316 YORK RD	BALTIMORE	21212	N	N
AUTOZONE	10022 YORK RD	COCKEYSVILLE	21030	N	N
AUTOZONE	1530 PULASKI HWY	EDGEWOOD	21040	N	N
AVENUE KITCHEN & BAR	911 W 36TH ST	BALTIMORE	21211	N	N
AXILROD, IAN	9207 SMITH AVE	BALTIMORE	21234	N	N
B&O AMERICAN BRASSERIE	2 N CHARLES ST	BALTIMORE	21201	N	N
BABY'S ON FIRE	1010 MORTON ST	BALTIMORE	21201	N	N
BADGES BUTTONS PLUS	303 REISTERSTOWN RD	PIKESVILLE	21208	N	Y
BAGBY PIZZA CO	1006 FLEET ST	BALTIMORE	21202	N	N
BAJA FRESH	2080 YORK RD STE 150	TIMONIUM	21093	N	N
BALDWIN, SHEILA S.	1413 SINGER RD	JOPPA	21085	N	N
BALTIMORE 45 ASSOCIATION INC.	2501 PUTTY HILL AVE	BALTIMORE	21234	N	N
BALTIMORE COFFEE	9 W AYLESBURY RD	LUTHERVILLE	21093	N	N
BALTIMORE COFFEE	1110 TOWN CENTER BLVD	ODENTON	21113	N	N
BALTIMORE COUNTRY CLUB	4712 CLUB RD	BALTIMORE	21210	N	N
BALTIMORE MARRIOTT WATERFRONT	700 ALICEANNE ST	BALTIMORE	21202	N	N
BALTIMORE OFFICE OF PROMOTION AND ARTS	10 E BALTIMORE ST 10TH FL	BALTIMORE	21201	N	N
BANANA REPUBLIC	201 E PRATT ST	BALTIMORE	21202	N	N
BANANA REPUBLIC	10300 LITTLE PATUXENT PKWY	COLUMBIA	21044	N	N
BANANA REPUBLIC	7000 ARUNDEL MILLS CIR	HANOVER	21076	N	N
BANANA REPUBLIC	825 DULANEY VALLEY RD	TOWSON	21204	N	N
BANGKOK GARDEN RESTAURANT	4906 ST ELMO AVE	BETHESDA	20814	N	N
BANNAT, ERIC	903 N CALVERT ST #2	BALTIMORE	21202	N	N
BARMER, ANTHONY	3502 WOODSDALE RD	ABINGDON	21009	N	N
BARNES & NOBLE BOOKSELLERS	62 W OLIVER ST	BALTIMORE	21201	N	N
BARNES & NOBLE BOOKSELLERS	620 MARKETPLACE DR	BEL AIR	21014	N	N
BARRESI, MARCO	3011 ANDOVER RD	FOREST HILL	21050	N	N
BASS PRO SHOPS	7000 ARUNDEL MILLS CIR	HANOVER	21076	N	N

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BASTA PASTA	2745 FALLSTON RD	FALLSTON	21047	N	N
BAY RV	1002 PULASKI HWY	JOPPA	21085	N	N
BAYOU CAFÉ	8133 HONEYGO BLVD	BALTIMORE	21236	N	N
BAYVIEW HOSPITAL	5200 EASTERN AVE	BALTIMORE	21224	N	N
BEANS IN THE BELFRY	122 W POTOMAC ST	BRUNSWICK	21716	N	N
BECKET HITCH	2360 W JOPPA RD	LUTHERVILLE	21093	N	N
BED BATH & BEYOND	559 BALTIMORE PIKE	BEL AIR	21014	N	N
BED BATH & BEYOND	10300 REISTERSTOWN RD	OWINGS MILLS	21117	N	N
BED BATH & BEYOND	1238 PUTTY HILL AVE	TOWSON	21286	N	N
BED BATH & BEYOND	5210 CAMPBELL BLVD	WHITE MARSH	21236	N	N
BELL, HELEN	922 WOODSON RD APT J	BALTIMORE	21212	N	N
BELLE HARDWARE	240 MCMECHEN ST	BALTIMORE	21217	N	N
BELLO, COREY	16009 BACONSFIELD LN	MONKTON	21111	N	N
BEN'S TIRE SALES	629 PULASKI HWY	JOPPA	21085	N	N
BERTUCCI'S	12 BEL AIR S PKWY	BEL AIR	21015	N	N
BERTUCCI'S	1818 YORK RD	TIMONIUM	21093	N	N
BERTUCCI'S	8130 CORPORATE PL	WHITE MARSH	21236	N	N
BEST BUY	602 BOULTON ST	BEL AIR	21014	N	N
BEST BUY	14160 BALTIMORE AVE	LAUREL	20707	N	N
BEST BUY	5200 CAMPBELL BLVD	NOTTINGHAM	21236	N	N
BEST WESTERN	3101 MAIN ST	GRASONVILLE	21638	N	N
BETWEEN 2 BUNS	520 PARK AVE	BALTIMORE	21201	N	N
BIG BAD WOLF	5713 HARFORD RD	BALTIMORE	21214	N	N
BIG BATS CAFÉ	216 SAINT CLAIRE PL	STEVENSVILLE	21666	N	N
BIG BATS CAFÉ	216 ST CLAIRE PL	STEVENSVILLE	21666	N	N
BIG BEAN THEORY	520 PARK AVE	BALTIMORE	21201	N	N
BIG LOTS	1400 MERRITT BLVD	DUNDALK	21222	N	N
BIG LOTS	1815 PULASKI HWY	EDGEWOOD	21040	N	N
BILL BATEMAN'S BISTRO	2021 PULASKI HWY	HAVRE DE GRACE	21078	N	N
BILL BATEMAN'S BISTRO	8810 WALTHAM WOODS RD	PARKVILLE	21234	N	N
BILL BATEMAN'S BISTRO	6241 KENWOOD AVE	ROSEDALE	21237	N	N
BILL'S MUSIC HOUSE INC	743 FREDERICK RD	CATONSVILLE	21218	N	N
BILTMORE SUITES HOTEL	15131 SAPLING RDIGE DR	DAYTON	21036	N	N

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BIRROTECA	1520 CLIPPER MILL RD	BALTIMORE	21211	N	N
BIRROTECA	1226 BALTIMORE PIKE	BEL AIR	21014	N	N
BISHOP, LINDA A	911 GILES ST	HAVRE DE GRACE	21078	N	N
BJ WHOLESAL	4201 WHOLESAL CLUB DR	BALTIMORE	21236	N	N
BJ WHOLESAL	4701 O'DONNELL ST	BALTIMORE	21224	N	N
BLACK EYED SUZIE'S	119 S MAIN ST	BEL AIR	21014	N	N
BLACK OLIVE	814 S BOND ST	BALTIMORE	21231	N	N
BLACK TIE SERVICES	1408 DESOTO RD	BALTIMORE	21230	N	N
BLICK ART MATERIALS	229 W CHASE ST	BALTIMORE	21201	N	N
BLOOMQUIST, MARY ANN HYDE	3111 SHREWSBURY LN	RIVA	21140	N	N
BLUE BAY MARINE CHARTER	200 BRIDGEVIEW LN	STEVENSVILLE	21666	N	N
BLUE HILL TAVERN	938 S CONKLING ST	BALTIMORE	21224	N	N
BLUE MOON CAFÉ	1621 ALICEANNA ST	BALTIMORE	21231	N	N
BLUE MOUNT QUARRY	17701 BIG FALLS RD	WHITE HALL	21161	N	N
BLUE PIT BBQ	1601 UION AVE	BALTIMORE	21211	N	N
BMA SHOP	10 ART MUSEUM DR	BALTIMORE	21218	N	N
BMW OF BEL AIR	110 WEST RD STE 500	TOWSON	21204	N	N
BOB'S OVERHEAD DOOR REPAIR & SERVICE	100 EYRING AVE	ESSEX	21221	N	N
BOCK, JEFFREY	807 GILES ST APT 4	HAVRE DE GRACE	21078	N	N
BOLES, MARC BRANDON	4411 BELVIEU AVE	BALTIMORE	21215	N	N
BOMBAY NIGHTS	5007 HONEYGO CENTER DR	PERRY HALL	21128	N	N
BON FRESCO	6945 OAKLAND MILLS RD	COLUMBIA	21045	N	N
BONCHON	10150 REISTERSTOWN RD	OWINGS MILLS	21117	N	N
BONEFISH GRILL	696 BALTIMORE PIKE	BEL AIR	21014	N	N
BONEFISH GRILL	127 E JOPPA RD	TOWSON	21288	N	N
BOSCOVS	8200 PERRY HALL BLVD	BALTIMORE	21236	N	N
BOSKI INC	3107 SAINT PAUL ST	BALTIMORE	21218	N	N
BOSTON MARKET	6336 YORK RD	BALTIMORE	21212	N	N
BOSTON MARKET	600 MARKETPLACE DR	BEL AIR	21014	N	N
BOSTON MARKET	1317 REISTERSTOWN RD	PIKESVILLE	21208	N	N
BOSTON'S RESTAURANT & SPORTS BAR	3459 MERCHANT BLVD	ABINGDON	21009	N	N
BOULEVARD DINER	1660 MERRITT BLVD	BALTIMORE	21222	N	N
BOX HILL PIZZERIA	2915 EMMORTON RD	ABINGDON	21009	N	N



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BOYLE, MARCIA L	800 CHESAPEAKE DR	HAVRE DE GRACE	21078	N	N
BOYLE, MARK D	800 CHESAPEAKE DR	HAVRE DE GRACE	21078	N	N
BP	1015 ORLEAN ST	BALTIMORE	21202	N	N
BP	17 E MOUNT ROYAL	BALTIMORE	21202	N	N
BP	2725 SISSION ST	BALTIMORE	21211	N	N
BP	5961 BALTIMORE NATIONAL PIKE	BALTIMORE	21230	N	N
BP	6901 LOCH RAVEN BLVD	BALTIMORE	21286	N	N
BP	800 MERRITT BLVD	BALTIMORE	21222	N	N
BP	5931 BALTIMORE NATIONAL PIKE	CATONSVILLE	21228	N	N
BP	1712 PULASKI HWY	EDGEWOOD	21040	N	N
BP	2201 PULASKI HWY	EDGEWOOD	21040	N	N
BP	5816 WASHINGTON BLVD	ELKRIDGE	21075	N	N
BP	220 EASTERN BLVD	ESSEX	21221	N	N
BP	1334 DEFENCE HWY	GAMBRILLS	21054	N	N
BP	20 SOUTH WAY	GREENBELT	20770	N	N
BP	8749 PINEY ORCHARD	ODENTON	21113	N	N
BP	9604 REISTERSTOWN RD	OWINGS MILLS	21117	N	N
BP	1717 REISTERSTOWN RD	PIKESVILLE	21208	N	N
BP	524 REISTERSTOWN RD	PIKESVILLE	21208	N	N
BP	1631 W LIBERTY RD	SYKESVILLE	21784	N	N
BP	5250 CAMPBELL BLVD	WHITE MARSH	21236	N	N
BRD	301 W 29TH ST	BALTIMORE	21211	N	N
BREWHOUSE NO. 16	831 N CALVERT ST	BALTIMORE	21202	N	N
BRIGGS, EDWARD M	5810 CROSSWAY	DUNDALK	21222	N	N
BRIGGS, PATRICIA	5810 CROSSWAY	DUNDALK	21222	N	N
BRIGHTRICITY	4413 NORWOOD RD	BALTIMORE	21218	N	N
BRIGHTWAVE CAR WASH	1550 PULASKI HWY	EDGEWOOD	21040	N	N
BRINKMAN, TAMARA LYNN	815 GILES ST	HAVRE DE GRACE	21078	N	N
BROADWAY DINER	6501 EASTERN AVE	BALTIMORE	21224	N	N
BROOKHART'S AUTO TRANSPORT & TOWING	1305B ENTERPRISE CT	BEL AIR	21014	N	N
BROOKS BROTHERS	809 ALICEANNA ST	BALTIMORE	21202	N	N
BROOKS MUFFLER	11345 PULASKI HWY	WHITE MARSH	21162	N	N
BROOM'S BLOOM	1700 S FOUNTAIN GREEN RD	BEL AIR	21015	N	N

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BROWN RICE	520 PARK AVE UNIT F	BALTIMORE	21201	N	N
BROWN, VANESSA	715 WINANS WAY	BALTIMORE	21228	N	N
BUBBA GUMP SHRIMP CO	301 LIGHT ST	BALTIMORE	21202	N	N
BUBNIAK, JOHN	1100 W 36TH ST	BALTIMORE	21211	N	N
BUDEKE'S PAINTS	9484 DEERECO RD	TIMONIUM	21093	N	Y
BUDOLATO, BARTHOLOMEW	6806 CROSSWAY	DUNDALK	21222	N	N
BUFFALO WILD WINGS	5 BEL AIR SOUTH PKWY	BEL AIR	21015	N	N
BUFFALO WILD WINGS	8200 PERRY HALL BLVD	WHITE MARSH	21236	N	N
BURDEN, AUJUI	714 CHESAPEAKE DR	HAVRE DE GRACE	21078	N	N
BURGER KING	2033 EASTERN AVE	BALTIMORE	21231	N	N
BURGER KING	4100 PULASKI HWY	BALTIMORE	21224	N	N
BURGER KING	8 E. FAYETTE ST	BALTIMORE	21202	N	N
BURGER KING	200 S FOUNTAIN GREEN RD	BEL AIR	21015	N	N
BURGER KING	2110 EMMORTON RD	BEL AIR	21015	N	N
BURGER KING	1801 EDGEWOOD RD	EDGEWOOD	21040	N	N
BURGER KING	2200 PULASKI HWY	EDGEWOOD	21040	N	N
BURGER KING	305 MOUNTAIN RD	FALLSTON	21047	N	N
BURGER KING	9999 PULASKI HWY	MIDDLE RIVER	21220	N	N
BURGER KING	10220 REISTERSTOWN RD	OWINGS MILLS	21117	N	N
BURLINGTON COAT FACTORY	7000 ARUNDEL MILLS CIR	HANOVER	21076	N	N
BURLINGTON COAT FACTORY	1955 E JOPPA RD	PARKVILLE	21234	N	N
BURNS, NATHANIEL E	23306 CODY CT	DENTON	21629	N	N
BURNT HOUSE	301 W 29TH ST	BALTIMORE	21211	N	N
BUSHMILL TAVERN	4017 PHILADELPHIA RD	ABINGDON	21009	N	N
BUZZUTO GREENE ART	10749 FALLS RD STE 100	LUTHERVILLE	21093	N	N
BWI TAXI MANAGEMENT	7062 FRIENDSHIP RD	BALTIMORE	21240	N	N
BY THE DOCKS	3321 EASTERN BLVD	MIDDLE RIVER	21220	N	N
CAFÉ FILI	816 CATHEDRAL ST	BALTIMORE	21201	N	N
CAFÉ MEZZE	1302 FLEET ST	BALTIMORE	21202	N	N
CAFÉ ON THE SQUARE	11 S PACA ST	BALTIMORE	21201	N	N
CAFÉ SPICE	10540 YORK RD	COCKEYSVILLE	21030	N	N
CALIFORNIA PIZZA KITCHEN	1870 ANNAPOLIS MALL	ANNAPOLIS	21401	N	N
CAMPUS HILLS MARYLAND ASSOCIATES	2800 QUARRY LAKE DR STE 340	BALTIMORE	21209	N	N

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CANAPP, JACK R	712 CHESAPEAKE DR	HAVRE DE GRACE	21078	N	N
CANTON ACE HARDWARE	1022 BINNEY ST	BALTIMORE	21224	N	Y
CANTON CAR WASH	1101 PONCA ST	BALTIMORE	21224	N	N
CANTON CROSSING WINE & SPIRITS	3831 BOSTON ST	BALTIMORE	21224	N	N
CANTON MARKET	2334 BOSTON ST	BALTIMORE	21224	N	N
CANVAS SHOP ON WHEELS	2355 SHURESVILLE RD	DARLINGTON	21034	N	N
CAPITAL TRISTATE	1816 GEORGE AVE	ANNAPOLIS	21401	N	N
CAPTAIN CAR WASH	8611 LOCH RAVEN BLCD	TOWSON	21286	N	N
CARMA CAFÉ	3120 SAINT PAUL ST	BALTIMORE	21218	N	N
CARNAGGIO, CHRISTOPHER A	1416 REGENT ST	ANNAPOLIS	21403	N	N
CARNEY TIRE	8743 SATYR HILL RD	PARKVILLE	21234	N	N
CARROLL FUEL	1755 W JARRETTSVILLE RD	JARRETTSVILLE	21084	N	N
CARROLL FUEL	910 PHILADELPHIA RD	JOPPA	21085	N	N
CARROLL FUEL	2114 YORK RD	LUTHERVILLE	21093	N	N
CARROLL FUEL	9205 HARFORD RD	PARKVILLE	21234	N	N
CARSON'S CREEKSIDE	1110 BEECH DR	BALTIMORE	21220	N	N
CASA MIA'S	17417 YORK RD	PARKTON	21120	N	N
CASA MIA'S	1717 TAYLOR AVE	PARKVILLE	21234	N	N
CASA MIA'S	8601 HONEYGO BLVD	WHITE MARSH	21236	N	N
CATANIA, WILLIAM	2205 HUNTINGDON AVE	BALTIMORE	21211	N	N
CATHEDRAL OF THE INCARNATION	4 E UNIVERSITY PKWY	BALTIMORE	21218	N	N
CAVES FARM	2716 CAVES RD	OWINGS MILLS	21117	N	N
CAZBAR	316 N CHARLES ST	BALTIMORE	21201	N	N
CEREMONY COFFEE ROASTERS	520 PARK AVE	BALTIMORE	21201	N	N
CERIELLO FINE FOODS	3700 TOONE ST	BALTIMORE	21224	N	N
CERWONKA, ELIZABETH	5401 CANONBURY RD	ROSEDALE	21237	N	N
CHA-CHING CONSIGNMENTS LLC	667 OLD MILL RD	MILLERSVILLE	21108	N	N
CHAPS PIT BEEF	5801 PULASKI HWY	BALTIMORE	21205	N	N
CHARCOAL GRILL	8535 OLD HARFORD RD	PARKVILLE	21234	N	N
CHARLES VILLAGE PUB	3201 SAINT PAUL ST	BALTIMORE	21218	N	N
CHARLESTON	1000 LANCASTER ST	BALTIMORE	21202	N	N
CHARLESTON	4800 ROLAND AVE STE 200B	BALTIMORE	21210	N	N
CHARM CITY CHOCOLATES LLC	7101 TRAVERTINE DR UNIT 308	BALTIMORE	21209	N	N

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CHASE BREXTON HEALTH SERVICES INC	1111 N CHARLES ST	BALTIMORE	21201	N	N
CHECKERS	2341 FREDERICK AVE	BALTIMORE	21223	N	N
CHECKERS	6660 REISTERSTOWN RD	BALTIMORE	21215	N	N
CHECKERS	1926 PULASKI HWY	EDGEWOOD	21040	N	N
CHEDDAR'S SCRATCH KITCHEN	15804 CRAIN HWY	BRANDYWINE	20613	N	N
CHEESEPLATTER	520 PARK AVE	BALTIMORE	21201	N	N
CHESAPEAKE SHAKESPEARE COMPANY	7 S CALVERT ST	BALTIMORE	21202	N	N
CHESAPEAKE ULTRASOUND SERVICES, INC	7387 WASHINGTON BLVD STE 101	ELKRIDGE	21075	N	N
CHESTNUT RIDGE FARM MARKET	12124 GREENSPRING AVE	OWINGS MILLS	21117	N	N
CHEWNING, KIM	3114 BRIGHTWOOD AVE	BALTIMORE	21207	N	N
CHEZ HUGO	206 E REDWOOD ST	BALTIMORE	21202	N	N
CHICK P CITY	202 W READ ST	BALTIMORE	21201	N	N
CHICK-FIL-A	408 CONSTANT FRIENDSHIP BLVD	ABINGDON	21009	N	N
CHICK-FIL-A	3809 BOSTON ST	BALTIMORE	21224	N	N
CHICK-FIL-A	400 E PRATT ST	BALTIMORE	21202	N	N
CHICK-FIL-A	5198 CAMPBELL BLVD	BALTIMORE	21236	N	N
CHICK-FIL-A	7907 EASTERN AVE	BALTIMORE	21224	N	N
CHICK-FIL-A	8200 PERRY HALL BLVD	BALTIMORE	21236	N	N
CHICK-FIL-A	5668 BALTIMORE NATIONAL PIKE	CATONSVILLE	21228	N	N
CHICK-FIL-A	10142 YORK RD	COCKEYSVILLE	21030	N	N
CHICK-FIL-A	7055 ARUNDEL MILLS CIR	HANOVER	21076	N	N
CHICK-FIL-A	825 DULANEY VALLEY RD	TOWSON	21204	N	N
CHICK-FIL-A	8867 BELAIR RD	WHITE MARSH	21236	N	N
CHILI'S	8119 HONEYGO BLVD	BALTIMORE	21236	N	N
CHILI'S	502 BALTIMORE PIKE	BEL AIR	21014	N	N
CHILI'S	1734 MERRITT BLVD	DUNDALK	21222	N	N
CHILI'S	9615 DEERECO RD	TIMONIUM	21093	N	N
CHINA HASTE	1401 PULASKI HWY	EDGEWOOD	21040	N	N
CHINA WOK	309 AUGUSTINE HERMAN HWY	ELKTON	21921	N	N
CHIPOTLE	1040 W 41ST ST	BALTIMORE	21211	N	N
CHIPOTLE	1209 N CHARLES STE B	BALTIMORE	21201	N	N
CHIPOTLE	2400 BOSTON ST	BALTIMORE	21224	N	N
CHIPOTLE	300 W PRATT ST	BALTIMORE	21201	N	N

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CHIPOTLE	3201 SAINT PAUL ST	BALTIMORE	21218	N	N
CHIPOTLE	5341 CAMPBELL BLVD	BALTIMORE	21236	N	N
CHIPOTLE	621 E PRATT ST	BALTIMORE	21202	N	N
CHIPOTLE	6314 YORK RD	BALTIMORE	21212	N	N
CHIPOTLE	919 E FORT AVE	BALTIMORE	21230	N	N
CHIPOTLE	5 BEL AIR SOUTH PKWY	BEL AIR	21015	N	N
CHIPOTLE	6620 RITCHIE HWY	GLEN BURNIE	21061	N	N
CHIPOTLE	1830 YORK RD	LUTHERVILLE	21093	N	N
CHIPOTLE	7711 HARFORD RD	PARKVILLE	21234	N	N
CHIPOTLE	1809 REISTERSTOWN RD	PIKESVILLE	21208	N	N
CHIPOTLE	410 YORK RD	TOWSON	21204	N	N
CHIPOTLE	801 GOUCHER BLVD	TOWSON	21286	N	N
CHIZMAR, TIMOTHY	1403 TAYSIDE WAY	BEL AIR	21015	N	N
CHOI, YOUNG MIN	818 W 36TH ST	BALTIMORE	21211	N	N
CHOLITAS TACO INC	520 PARK AVE	BALTIMORE	21201	N	N
CHRIST CHURCH PARISH	830 ROMANCOKE RD	STEVENSVILLE	21666	N	N
CHUCK'S TRADING POST	1506 W 36TH ST	BALTIMORE	21211	N	N
CHURCH OF THE REDEEMER	5603 N CHARLES ST	BALTIMORE	21210	N	N
CINGHIALE	822 LANCASTER ST	BALTIMORE	21202	N	N
CIRCLE K	6251 COLUMBIA CROSSING CIR	COLUMBIA	21045	N	N
CIRCLE K	8251 SNOWDEN RIVER PKWY	COLUMBIA	21045	N	N
CITGO	502 S CHERRY GROVE AVE	ANNAPOLIS	21401	N	N
CITGO	111 DUNDALK AVE	BALTIMORE	21224	N	N
CITGO	1500 EASTERN AVE	BALTIMORE	21231	N	N
CITGO	1500 RUSSELL ST	BALTIMORE	21230	N	N
CITGO	2001 ORLEAN ST	BALTIMORE	21231	N	N
CITGO	4428 TELEGRAPH RD	ELKTON	21921	N	N
CITGO	7904 HARFORD RD	PARKVILLE	21234	N	N
CITGO	101 DUKE ST	STEVENSVILLE	21666	N	N
CITGO	900 TAYLOR AVE	TOWSON	21286	N	N
CITY CAFÉ	1001 CATHEDRAL ST	BALTIMORE	21201	N	N
CITY CAFÉ	1001 CATHEDRAL ST	BALTIMORE	21201	N	N
CITY OF HAVRE DE GRACE	711 PENNINGTON AVE	HAVRE DE GRACE	21078	N	N

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<b>VENDOR</b>	<b>ADDRESS</b>	<b>CITY</b>	<b>ZIP</b>	<b>M/O</b>	<b>SMALL BUSINESS</b>
CJ'S RESTAURANT	10117 REISTERSTOWNR D	OWINGS MILLS	21117	N	N
CLARK BURGER	415 S CENTRAL AVE	BALTIMORE	21202	N	N
CLARK BURGER	5906 YORK RD	BALTIMORE	21212	N	N
CLARK-MORLEY SALON LTD	225 E REDWOOD ST	BALTIMORE	21202	N	N
CLARKS	10300 LITTLE PATUXENT PKWY	COLUMBIA	21044	N	N
CLARKS	825 DULANEY VALLEY RD	TOWSON	21204	N	N
COAKLEY, MARGARET E	719 CHESAPEAKE DR	HAVRE DE GRACE	21078	N	N
COAKLEY'S	406 ST JOHN ST	HAVRE DE GRACE	21078	N	N
COHEN, BRETT	10 CLUB RD	BALTIMORE	21210	N	N
COMMUNITY COLLEGE OF BALTIMORE COUNTY	7200 SOLLERS PT RD	BALTIMORE	21222	N	N
CONCORD POINT COFFEE	217 N WASHINGTON ST	HAVRE DE GRACE	21078	N	N
CONRAD'S SEAFOOD	9654 BELAIR RD	PERRY HALL	21236	N	N
CONTAINER STORE	1601 ROCKVILLE PIKE	ROCKVILLE	20852	N	N
COOPER, GILBERT	6719 THRUWAY #2	BALTIMORE	21222	N	N
COOPER, STEPHANIE	1910 QUEENSWAY	BALTIMORE	21222	N	N
CORNERSTONE	2175 GREENSPRING DR	TIMONIUM	21093	Y	N
CORT CLEARANCE CENTER	1110-A N ROLLING RD	CATONSVILLE	21228	N	N
CORT FURNITURE RENTAL	11711 PARKLAWN DR	ROCKVILLE	20852	N	N
COS	101 E CHESAPEAKE AVE	TOWSON	21286	N	N
COSMOPROF	7686 BELAIR RD	BALTIMORE	21236	N	N
COSMOPROF	201 GATEWAY DR	BEL AIR	21014	N	N
COSMOPROF	1531 MERRITT BLVD	DUNDALK	21222	N	N
COSMOPROF	6320 RITCHIE HWY	GLEN BURNIE	21061	N	N
COSMOPROF	8 W RIDGLEY RD	LUTHERVILLE	21093	N	N
COSTAS INN	4100 NORTH POINT BLVD	BALTIMORE	21222	N	N
COSTCO	9919 PULASKI HWY	BALTIMORE	21220	N	N
COSTCO	5735 E ORDANCE RD	GLEN BURNIE	21060	N	N
COSTCO	7077 ARUNDEL MILLS CIR	HANOVER	21076	N	N
COURTLAND HEARTH & HARDWARE	6 N BOND ST	BEL AIR	21014	N	N
COVINGTON TREE EXPERTS LLC	2159 FRIDINGER MILL RD	WESTMINSTER	21157	N	N
COX, MICHELE C	439 OAKTON WAY	ABINGDON	21009	N	N
CRACKER BARREL	1440 HANDLIR DR	BEL AIR	21015	N	N
CRATE & BARREL	2270 ANNAPOLIS MALL RD	ANNAPOLIS	21401	N	N

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CRATE & BARREL	825 DULANEY VALLEY RD	TOWSON	21204	N	N
CREPES BY MINA	520 PARK AVE	BALTIMORE	21201	N	N
CREST LOCK CO. INC	10015 PULASKI HWY	MIDDLE RIVER	21220	N	N
CROW, SARAH LOUIS	4223 WICKFORD RD	BALTIMORE	21210	N	N
CROWN LUMBER & SUPPLY CO	1226 CENTRAL AVE	BALTIMORE	21202	N	N
CROWNSVILLE AUTOMOTIVE	1226 GENERALS HWY	CROWNSVILLE	21032	N	N
CRUISE AMERICA	1920 W PULASKI HWY	ELKTON	21921	N	N
CRW FLAGS INC	7306 E FURNACE BRANCH RD	GLEN BURNIE	21060	N	N
CRYSTAL THAI	9191 REISTERSTOWN RD	OWINGS MILLS	21117	N	N
CUCINA AL VOLO	520 PARK AVE	BALTIMORE	21201	N	N
CUNNINGHAM'S CAFÉ	1 OLYMPIC PL	TOWSON	21204	N	N
CURRY PRINTING & COPY CENTER	314 N CHARLES ST	BALTIMORE	21201	Y	N
CVS	123 MAIN ST	ANNAPOLIS	21401	N	N
CVS	503 S CHERRY GROVE AVE	ANNAPOLIS	21401	N	N
CVS	1000 S CHARLES ST	BALTIMORE	21230	N	N
CVS	1000 TAYLOR AVE	BALTIMORE	21286	N	N
CVS	101 N WOLFE ST	BALTIMORE	21231	N	N
CVS	2 COMPASS RD	BALTIMORE	21220	N	N
CVS	2504 N CHARLES ST	BALTIMORE	21218	N	N
CVS	3200 SAINT PAUL ST	BALTIMORE	21218	N	N
CVS	400 E PRATT ST	BALTIMORE	21202	N	N
CVS	630 S EXETER ST	BALTIMORE	21202	N	N
CVS	6635 BELAIR RD	BALTIMORE	21206	N	N
CVS	6910 HARFORD RD	BALTIMORE	21234	N	N
CVS	934 N CHARLES ST	BALTIMORE	21201	N	N
CVS	9519 PHILADELPHIA RD	BALTIMORE	21237	N	N
CVS	1221 CHURCHVILLE RD	BEL AIR	21015	N	N
CVS	580 MARKETPLACE	BEL AIR	21014	N	N
CVS	115 S PINEY RD	CHESTER	21619	N	N
CVS	6111 DOBBIN	COLUMBIA	21045	N	N
CVS	1013 WOODBRIDGE CENTER	EDGEWOOD	21040	N	N
CVS	6480 OLD WATERLOO	ELKRIDGE	21075	N	N
CVS	7400 RITCHIE HWY	GLEN BURNIE	21061	N	N

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CVS	4140 E JOPPA RD	WHITE MARSH	21236	N	N
DAFT, STACY	7 ST MARTINS RD	BALTIMORE	21218	N	N
D'ALESSIO'S	206 DUKE ST	STEVENSVILLE	21666	N	N
DANCE STORE	8001 HARFORD RD	PARKVILLE	21234	N	N
DANGEROULSY DELICIOUS PIES	2839 O'DONNELL ST	BALTIMORE	21224	N	N
DAVID & DAD'S	115 N CHARLES ST	BALTIMORE	21201	N	N
DAVID'S NATURAL MARKET	1523 ROCK SPRING RD	FOREST HILL	21050	N	N
DAVIDSON, RYAN	1019 CHESTER RIVER DR	GRASONVILLE	21638	N	N
DAVIS, ERIN	8211 DUNDALK AVE	DUNDALK	21222	N	N
DAVIS, MICHAEL E	708 S BETHEL ST	BALTIMORE	21231	N	N
DCC IMPROVEMENTS	5680 SINGLETREE DR	FREDERICK	21703	N	N
DECORATIVE FILMS, LLC	3904 CORNELL PL	FREDERICK	21703	N	Y
DENNIS J. MORAN & SONS, INC.	4509 E MONUMENT ST	BALTIMORE	21205	N	N
DENNIS, MARTHA	607 LAFAYETTE ST	HAVRE DE GRACE	21078	N	N
DENNY'S	1803 EDGEWOOD RD	EDGEWOOD	21040	N	N
DEPALO & SONS INC	9101 YELLOW BRICK RD STE B	ROSEDALE	21237	N	N
DEPASQUALE, TRACY	416 ROMANCOKE RD	STEVENSVILLE	21666	N	N
DESANTIS	9638 BELAIR RD	WHITE MARSH	21236	N	N
DI PASQUALES HARBORVIEW	500 HARBORVIEW DR	BALTIMORE	21230	N	N
DI PASQUALES MARKETPLACE	3700 GOUGH ST	BALTIMORE	21224	N	N
DICKEY'S BARBECUE PIT	3468 EMMORTON RD UNIT 70	ABINGDON	21009	N	N
DICK'S SPORTING GOODS	540 W MACPHAIL RD	BEL AIR	21014	N	N
DICK'S SPORTING GOODS	118 SHAWAN RD	COCKEYSVILLE	21030	N	N
DICK'S SPORTING GOODS	6221 COLUMBIA CROSSING CIR	COLUMBIA	21045	N	N
DICK'S SPORTING GOODS	5220 CAMPBELL BLVD	WHITE MARSH	21236	N	N
DIGGS, BARRY A	226 MEADOWVALE RD	LUTHERVILLE	21093	N	N
DIRECT DIMENSIONS INC	10310 S DOLFIELD RD	OWINGS MILLS	21117	N	N
DOBRY, REBEKAH ANNE	11721 REYNOLDS RD	KINGSVILLE	21087	N	N
DOCS SMOKESHOP BARGAIN BASEMENT	3721 EASTERN AVE	BALTIMORE	21225	N	N
DOG HOUSE	617 FALLSWAY	BALTIMORE	21202	N	N
DOGWATCH	709 S BROADWAY	BALTIMORE	21231	N	N
DOLLAR TREE	5842 E LOMBARD ST	BALTIMORE	21224	N	N
DOLLAR TREE	1901 PULASKI HWY STE A	EDGEWOOD	21040	N	N



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DOLLAR TREE	7351 ASSATEAGUE DR	JESSUP	20794	N	N
DOLLAR TREE	1524 E JOPPA RD	TOWSON	21286	N	N
DOMINO'S PIZZA	1235 light st	BALTIMORE	21230	N	N
DOMINO'S PIZZA	3870 E LOMBARD ST	BALTIMORE	21224	N	N
DOMINO'S PIZZA	7502 CONNELLEY DR STE 112	HANOVER	21076	N	N
DOOBY'S & SUGARVALE	802 N CHARLES ST	BALTIMORE	21201	N	N
DORMAN'S LIGHTING & DESIGN	1524 YORK RD	LUTHERVILLE	21093	N	N
DOUGH RUN INC	16949 YORK RD	MONKTON	21111	N	N
DOWNTOWN DELI	201 E BALTIMORE ST	BALTIMORE	21202	N	N
DRESSBARN	5 BEL AIR S PKWY	BEL AIR	21015	N	N
DRUG CITY PHARMACY	2805 NORTH POINT RD	BALTIMORE	21222	N	N
DRUMGOOLE, JOHN M	3807 ALDINO RD	ABERDEEN	21001	N	N
DSW	3484 EMMORTON RD	ABINGDON	21009	N	N
DSW	1238 PUTTY HILL AVE	BALTIMORE	21286	N	N
DSW	3501 BOSTON ST	BALTIMORE	21224	N	N
DSW	118 SHAWAN RD	COCKEYSVILLE	21030	N	N
DSW	9051 SNOWDEN SQUARE DR	COLUMBIA	21045	N	N
DSW	1410 S MAIN CHAPEL WAY	GAMBRILLS	21054	N	N
DSW	5253 CAMPBELL BLVD	WHITE MARSH	21236	N	N
DUKEM ETHIOPIAN	1100 MARYLAND AVE	BALTIMORE	21201	N	N
DUNKIN DONUTS	1 N CHARLES ST	BALTIMORE	21201	N	N
DUNKIN DONUTS	1615 WHETSTONE WAY	BALTIMORE	21230	N	N
DUNKIN DONUTS	2016 MARYLAND AVE UNIT B	BALTIMORE	21218	N	N
DUNKIN DONUTS	25 LIGHT ST	BALTIMORE	21202	N	N
DUNKIN DONUTS	3600 BOSTON ST	BALTIMORE	21224	N	N
DUNKIN DONUTS	1099 MERRITT BLVD	DUNDALK	21222	N	N
DUNKIN DONUTS	1920 BELAIR RD	FALLSTON	21047	N	N
DUNKIN DONUTS	1086 JOPPA FARM RD	JOPPA	21085	N	N
DUNKIN DONUTS	1101 REISTERSTOWN RD	PIKESVILLE	21208	N	N
DUNKIN DONUTS	1508 REISTERSTOWN RD	PIKESVILLE	21208	N	N
DUNKIN DONUTS	1132 SHOPPING CENTER RD	STEVENSVILLE	21666	N	N
DUNKIN DONUTS	201 YORK RD	TOWSON	21204	N	N
DUNKIN DONUTS	11450 PULASKI HWY STE 8	WHITE MARSH	21162	N	N

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DUNKIN DONUTS	1750 N ROLLING RD	WOODLAWN	21244	N	N
EAGLE MART	3101 PULASKI HWY	BALTIMORE	21224	N	N
EDDIE'S MARKET	3117 SAINT PAUL ST	BALTIMORE	21218	N	N
EDGEWOOD BARBER SALON	2204 PULASKI HWY	EDGEWOOD	21040	N	N
EDIBLE FLAVORS	520 PARK AVE	BALTIMORE	21201	N	N
EDISON PARKFAST	215 E FAYETTE ST	BALTIMORE	21201	N	N
EINSTEIN BROS. BAGELS	600 MARKETPLACE DR	BEL AIR	21014	N	N
EINSTEIN BROS. BAGELS	901 GOUCHER BLVD	TOWSON	21286	N	N
EJJI RAMEN	529 BELVEDERE AVE	BALTIMORE	21212	N	N
EKIBEN	1622 EASTERN AVE	BALTIMORE	21231	N	N
EL JEFE MEXICAN KITCHEN	1235 SHOPPING CENTER RD	STEVENSVILLE	21666	N	N
EL SALTO RESTAURANT	8816 WALTHAM WOODS RD	PARKVILLE	21234	N	N
EL TROVADOR RESTAURANT	2523 PUTTY HILL AVE	PARKVILLE	21234	N	N
ELEMENTS CAFÉ	601 LIGHT ST	BALTIMORE	21230	N	N
EMBROIDME	15 CHURCHVILLE RD	BEL AIR	21014	N	Y
ENCHANTED CAKES & TREATS	7946 HARFORD RD	BALTIMORE	21234	N	N
ENTERPRISE RENT-A-CAR	701 WEDEMAN AVE	LINTHICUM HEIGHTS	21090	N	N
EVER SPRING	1786 MERRITT BLVD	DUNDALK	21222	N	N
EVERGREEN CAFÉ & DELI	501 W COLD SPRING LN	BALTIMORE	21210	N	N
EXPRESS	660 FAIRMOUNT AVE	BALTIMORE	21204	N	N
EXPRESS	8200 PERRY HALL BLVD	BALTIMORE	21236	N	N
EXXON	7 N PHILADELPHIA BLVD	ABERDEEN	21001	N	N
EXXON	3424 EMMORTON RD	ABINGDON	21009	N	N
EXXON	1926 WEST ST	ANNAPOLIS	21404	N	N
EXXON	2069 WEST ST	ANNAPOLIS	21401	N	N
EXXON	1501 RITCHIE HWY	ARNOLD	21012	N	N
EXXON	1601 BELMONT AVE	BALTIMORE	21244	N	N
EXXON	2500 N HOWARD ST	BALTIMORE	21218	N	N
EXXON	4434 FALLS RD	BALTIMORE	21211	N	N
EXXON	6201 N CHARLES ST	BALTIMORE	21212	N	N
EXXON	8101 BELAIR RD	BALTIMORE	21236	N	N
EXXON	600 W MACPHAIL RD	BEL AIR	21014	N	N
EXXON	2343 W JOPPA RD	BROOKLANDVILLE	21022	N	N

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EXXON	1804 EDGEWOOD RD	EDGEWOOD	21040	N	N
EXXON	2019 ROCK SPRING RD	FOREST HILL	21050	N	N
EXXON	7043 ARUNDEL MILLS CIR	HANOVER	21076	N	N
EXXON	1101 PULASKI HWY	JOPPA	21085	N	N
EXXON	2333 EASTERN BLVD	MIDDLE RIVER	21220	N	N
EXXON	8485 HONEYGO BLVD	NOTTINGHAM	21236	N	N
EXXON	1318 ANNAPOLIS RD	ODENTON	21113	N	N
EXXON	300 MT CARMEL RD	PARKTON	21120	N	N
F.M. STEVENSON CO.	2409 W BALTIMORE ST	BALTIMORE	21223	N	N
F.W. HAXEL FLAG	1750 PULASKI HWY	HAVRE DE GRACE	21078	N	Y
FAIR, ANDREW	1707 N CHARLES ST #303	BALTIMORE	21201	N	N
FAIRFIELD INN & SUITES	8477 CORDON WAY	BALTIMORE	21236	N	N
FALES, SARAH R	9834 SOFTWATER WAY	COLUMBIA	21046	N	N
FALKENHAN'S HARDWARE	3401 CHESTNUT AVE	BALTIMORE	21211	N	N
FALLS ROAD CARRY OUT	4100 FALLS RD	BALTIMORE	21211	N	N
FALLSTON SEAFOOD	2108 FALLSTON RD	FALLSTON	21047	N	N
FAMOUS FOOTWEAR	8129 HONEYGO BLVD	WHITE MARSH	21236	N	N
FAST BREAK SPORTS	2537 PUTTY HILL AVE	BALTIMORE	21234	N	N
FASTENAL	1040 HARDEES DR UNIT G	ABERDEEN	21001	N	N
FAST-FIX	8200 PERRY HALL BLVD	BALTIMORE	21236	N	N
FASTSIGNS	901 N POINT BLVD	BALTIMORE	21224	N	N
FASTSIGNS	4950 N POINT BLVD	SPARROWS POINT	21219	N	N
FASTSIGNS	8321 BELAIR RD	WHITE MARSH	21236	N	N
FASTSIGNS	9113 BELAIR RD	WHITE MARSH	21236	N	N
FEDERAL HILL ACE HARDWARE	1214 LIGHT ST	BALTIMORE	21230	N	N
FEDERAL HILL LAUNDROMAT	1200 S HANOVER ST	BALTIMORE	21230	N	N
FEDERAL PARKING, INC	1311 CATHEDRAL ST	BALTIMORE	21201	N	N
FEDEX OFFICE	3003 N CHARLES ST	BALTIMORE	21218	N	N
FEDEX OFFICE	508 BALTIMORE PIKE	BEL AIR	21014	N	N
FEDEX OFFICE	10317 REISTERSTOWN RD	OWINGS MILLS	21117	N	N
FERRENCE, STACEY	5 SAINT ANDREWS RD	SEVERNA PARK	21146	N	N
FERRO, FRANK	116 GREENRIDGE RD	LUTHERVILLE	21093	N	N
FESER, KEVIN PETER	1607 GUNPOWDER RIDGE RD	JOPPA	21085	N	N

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FIDELITY LOCKSMITH SERVICES	8222 WHITE STAR CROSSING	PASADENA	21122	N	N
FILLETI'S PIZZA	1145 MERRITT BLVD	BALTIMORE	21222	N	N
FILLING AND THRILLING	5 BEL AIR SOUTH PKWY	BEL AIR	21015		N
FINKSBURG LIQUORS	2200 PHILADELPHIA RD	EDGEWOOD	21040	N	N
FIRE & DIME	901 W 36TH ST	BALTIMORE	21211	N	N
FIRST & FRANKLIN PRESBYTERIAN CHURCH	210 W MADISON ST	BALTIMORE	21201	N	N
FIRST CHRISTIAN CHURCH	800 GILES ST	HAVRE DE GRACE	21078	N	N
FIRST WATCH	1431 REISTERSTOWN RD	PIKESVILLE	21208	N	N
FIRST WATCH	2159 YORK RD	TIMONIUM	21093	N	N
FISHER AUTO PARTS	603 S PHILADELPHIA BLVD	ABERDEEN	21001	N	N
FISHER, MICHELLE	6719 THRUWAY #1	BALTIMORE	21222	N	N
FITZGERALD GARAGE	1201 W MOUNT ROYAL AVE	BALTIMORE	21217	N	N
FIVE BELOW	5 BEL AIR S PKWY	BEL AIR	21015	N	N
FIVE GUYS	3600 BOSTON ST	BALTIMORE	21224	N	N
FIVE GUYS	5272 CAMPBELL BLVD	BALTIMORE	21236	N	N
FIVE GUYS	696 BEL AIR RD	BEL AIR	21014	N	N
FIVE GUYS	200 ARBUZZI DR	CHESTER	21619	N	N
FIVE GUYS	10015 YORK RD	COCKEYSVILLE	21030	N	N
FIVE GUYS	10015 YORK RD	COCKEYSVILLE	21030	N	N
FIVE GUYS	8904 WALTHAM WOODS RD	PARKVILLE	21234	N	N
FIVE GUYS	936 YORK RD	TOWSON	21204	N	N
FLEETPRIDE	225 NORTH POINT BLVD	BALTIMORE	21224	N	N
FLEMING'S	720 ALICEANNA ST	BALTIMORE	21202	N	N
FLOORING AMERICA	9 ABERDEEN AVE	ABERDEEN	21001	N	N
FLOWERS & FANCIES	11404 CRONRIDGE DR	OWINGS MILLS	21117	N	N
FLYING J TRAVEL CENTER	1 CENTER DR	NORTH EAST	21901	N	N
FODEL, LANE P	612 CRABAPPLE CT	BEL AIR	21015	N	N
FOOD LION	2458 CHURCH RD	BEL AIR	21015	N	N
FOOD LION	2250 HANSON RD	EDGEWOOD	21040	N	N
FOOD LION	705 LISBON CENTER DR	WOODBINE	21797	N	N
FOOT LOCKER	200 E PRATT ST	BALTIMORE	21202	N	N
FOOT LOCKER	2236 E MONUMENT ST	BALTIMORE	21205	N	N
FOOT LOCKER	8200 PERRY HALL BLVD	BALTIMORE	21236	N	N

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FOREVER 21	200 E PRATT ST	BALTIMORE	21202	N	N
FOREVER 21	8200 PERRY HALL BLVD	BALTIMORE	21236	N	N
FOREVER 21	825 DULANEY VALLEY RD	TOWSON	21204	N	N
FORMAN MILLS	5425 BALTIMORE NATIONAL PIKE	BALTIMORE	21229	N	N
FORTUNATO BROTHERS	3101 EMMORTON RD	ABINGDON	21009	N	N
FORTUNATO BROTHERS	1301 CHURCHVILLE RD	BEL AIR	21014	N	N
FORTUNATO BROTHERS	1401 PULASKI HWY	EDGEWOOD	21040	N	N
FOUR SEASONS HOTEL BALTIMORE	200 INTERNATIONAL DR	BALTIMORE	21202	N	N
FOUR SEASONS ROOFING	11436 CRONRIDGE DR STE M	OWINGS MILLS	21117	N	N
FRACTURED PRUNE	8705 HARFORD RD	PARKVILLE	21234	N	N
FRANCIS, JUSTIN R	682 N CALVERT ST APT D	BALTIMORE	21202	N	N
FREDDIES FINE WINES	1411 S MOUNTAIN RD	JOPPA	21085	N	N
FRESH MONDAYS	520 PARK AVE	BALTIMORE	21201	N	N
FRIENDLY FARM	17434 FORESTON RD	UPPERCO	21155	N	N
FRIENDLY'S	642 BELAIR RD	BEL AIR	21014	N	N
FRIENDLY'S	1579 MERRITT BLVD	DUNDALK	21222	N	N
FRIENDLY'S	9551 BELAIR RD	WHITE MARSH	21236	N	N
FRIENDSHIP WINE & LIQUOR	5202 WOODSDALE RD A	ABINGDON	21009	N	N
FRITZIE'S DELI	120 N TOLLGATE RD	BEL AIR	21014	N	N
FUJI SUSHI	5 BEL AIR S PKWY	BEL AIR	21015	N	N
GABRIEL, HALEY	716 N CHARLES ST #102	BALTIMORE	21201	N	N
GALLERY GRILL & POKE HOUSE	13 W CENTRE ST	BALTIMORE	21201	N	N
GAP	200 E PRATT ST	BALTIMORE	21202	N	N
GAP	10300 LITTLE PATUXENT PKY STE 302	COLUMBIA	21044	N	N
GAP	825 DULANEY VALLEY RD	TOWSON	21204	N	N
GARDINER WOLF FURNITURE	2400 CHURCHVILLE RD	BEL AIR	21015	N	Y
GARDINER WOLF FURNITURE	1530 E JOPPA RD	TOWSON	21286	N	Y
GELLERLIGHTING SUPPLY	3720 COMMERCE DR	BALTIMORE	21227	N	Y
GERESBECK'S	2109 EASTERN BLVD	BALTIMORE	21220	N	N
GERESBECK'S	7931 BALTIMORE ANNAPOLIS BLVD	GLEN BURNIE	21060	N	N
GERESBECK'S	7931 BALTIMORE ANNAPOLIS BLVD	GLEN BURNIE	21060	N	N
GERLACH, FRANCESCA	4303 MAINFIELD AVE	BALTIMORE	21214	N	N
GERTRUDES	10 ART MUSEUM DR	BALTIMORE	21218	N	N

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<b>VENDOR</b>	<b>ADDRESS</b>	<b>CITY</b>	<b>ZIP</b>	<b>M/O</b>	<b>SMALL BUSINESS</b>
GIANT	3299 EMMORTON RD	ABINGDON	21009	N	N
GIANT	1020 W 41ST ST	BALTIMORE	21211	N	N
GIANT	601 E 33RD ST	BALTIMORE	21218	N	N
GIANT	6340 YORK RD	BALTIMORE	21212	N	N
GIANT	1401 ROCK SPRING RD	BEL AIR	21014	N	N
GIANT	1400 MERRITT BLVD	DUNDALK	21222	N	N
GIANT	7944 HONEYGO BLVD	NOTTINGHAM	21236	N	N
GIANT	8905 BELAIR RD	NOTTINGHAM	21236	N	N
GIANT	3757 OLD CT RD	PIKESVILLE	21208	N	N
GIANT	8665 PHILADELPHIA RD	ROSEDALE	21237	N	N
GILLIS, MARIAH B	1013 OVERBROOK RD	BALTIMORE	21239	N	N
GINO'S BURGER AND CHICKEN	8600 LASALLE RD	TOWSON	21286	N	N
GLASS GENIE LLC	1002 PULASKI HWY	JOPPA	21085	N	N
GLAWSON JR., STEPHEN J	36 S PACA ST APT 305	BALTIMORE	21201	N	N
GNOCCO	3734 FLEET ST	BALTIMORE	21224	N	N
GOLDEN CORRAL	706 S PHILADELPHIA BLVD	ABERDEEN	21001	N	N
GOLDEN CORRAL	7908 ROSSVILLE BLVD	BALTIMORE	21236	N	N
GOLDEN WEST CAFÉ	1105 W 36TH ST	BALTIMORE	21211	N	N
GOODWILL	1 A ABERDEEN SHOPPING PLAZA	ABERDEEN	21001	N	N
GOODWILL	2225 CHURCHVILLE RD	BEL AIR	21015	N	N
GOODWILL	711 BELAIR RD	BEL AIR	21014	N	N
GOODWILL	1841 PULASKI HWY	EDGEWOOD	21040	N	N
GOODWILL	8818 BELAIR RD	WHITE MARSH	21236	N	N
GORDON FIENBLATT LLC	233 E REDWOOD ST	BALTIMORE	21202	N	N
GOUCHER COLLEGE	1021 DULANEY VALLEY RD	BALTIMORE	21204	N	N
GRACE JR., CHARLES A	809 GILES ST	HAVRE DE GRACE	21078	N	N
GRAINGER	8820 CITATION RD	BALTIMORE	21221	N	N
GRAINGER INDUSTRIAL SUPPLY	2100 HAINES ST	BALTIMORE	21230	N	N
GRAUL'S MARKET	7713 BELLONA AVE	BALTIMORE	21204	N	N
GRAYTON, CHRISTOPHER	3528 RIPPLING WAY	LAUREL	20724	N	N
GREAT FINDS & DESIGNS	1924 GREENSPRING DR	TIMONIUM	21093	N	N
GREESON, BRIAN	1902 QUEENSWAY	DUNDALK	21222	N	N
GREGS BAGEL	519 E BELVEDERE AVE	BALTIMORE	21212	N	N

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GRIER, REGINALD	6105 BELWOOD ST	DISTRICT HEIGHTS	20747	N	N
GRIFFIN JR., TOLVIN	2827 FRY RD	JEFFERSON	21755	N	N
GRINKEMEYER, GINA K	11535 SENECA FOREST CIR	GERMANTOWN	20876	N	N
GRUB FACTORY	1210 N CHARLES ST	BALTIMORE	21201	N	N
GUIDE HOUSE GRILL	19112 KEEP TRYST RD	KNOXVILLE	21758	N	N
GUNTHER & CO	3650 TOONE ST	BALTIMORE	21224	N	N
GURLIK, PHILIP	PO BOX 4474	ANNAPOLIS	21403	N	N
GUS'S PIZZA & GRILL	1928 PULASKI HWY	EDGEWOOD	21040	N	N
H & H OUTDOORS	5406 HARFORD RD	BALTIMORE	21214	N	N
H MART	800 NORTH ROLLING RD	CATONSVILLE	21228	N	N
H&M	301 LIGHT ST	BALTIMORE	21202	N	N
H&M	10300 LITTLE PUTUXENT PKWY	COLUMBIA	21044	N	N
H&M	7000 ARUNDEL MILLS CIR	HANOVER	21076	N	N
H&M	825 DULANEY VALLEY RD	TOWSON	21204	N	N
H&M SIGNS	700 N HAMMOND FERRY RD	LINTHICUM HEIGHTS	21090	Y	N
HAMILTON, DAWN	3901 LEVEL RD	HAVRE DE GRACE	21078	N	N
HAMPTON INN & SUITES	PO BOX 1200	EDGEWOOD	21040	N	N
HAMPTON, SEAN M	23820 BRIDGETOWN RD	HENDERSON	21640	N	N
HANDLE BAR CAFÉ	511 S CAROLINE ST	BALTIMORE	21231	N	N
HAR SINAI CONGREGATION	2905 WALNUT AVE	OWINGS MILLS	21117	N	N
HARBOR EAST DELI	1006 ALICEANNA ST	BALTIMORE	21202	N	N
HARBOR FRIEGHT TOOLS	1901 PULASKI HWY STE C	EDGEWOOD	21040	N	N
HARD YACHT CAFÉ	8500 COVE RD	DUNDALK	21222	N	N
HARFORD COMMUNITY COLLEGE	401 THOMAS RUN RD	BEL AIR	21015	N	N
HARFORD COUNTY MARYLAND	PO BOX 609	BEL AIR	21014	N	N
HARFORD INDUSTRIAL MINERALS INC.	40 FORT HOYLE RD	JOPPA	21101	N	N
HARFORD MEMORIAL ASSOCIATION INC.	15504 QUAIL RUN DR	NORTH POTOMAC	20878	N	N
HARRIS TEETER	1801 WHETSTONE WAY	BALTIMORE	21230	N	N
HARRIS TEETER	3779 BOSTON ST	BALTIMORE	21224	N	N
HARTMETZ, CHAD R	131 PINE RIDGE CT	CHURCH HILL	21623	N	N
HARVEST FARE SUPERMARKET	2315 BEL AIR RD	FALLSTON	21047	N	N
HARVEY SALT CO	1325 MOHRS LN	BALTIMORE	21220	N	Y
HASTMANN, ARIEL	714 CHESAPEAKE DR	HAVRE DE GRACE	21078	N	N

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HAUPT, KAROLYN	1923 MAXWELL AVE	DUNDALK	21222	N	N
HEMINGWAYS	357 PIER ONE RD	STEVENSVILLE	21666	N	N
HENRY, CHRIS	900 CATHEDRAL ST	BALTIMORE	21201	N	N
HERMAN'S BAKERY	7560 HOLABIRD AVE	BALTIMORE	21222	N	N
HERSHEY FAMILY BAKE SHOPPE	1002 JOPPA FARM RD	JOPPA	21085	N	N
HESS	1801 NORTH CHARLES ST	BALTIMORE	21201	N	N
HIGH'S	2091 ROXBURY MILL	COOKSVILLE	21723	N	N
HIGH'S	3095 ROGERS AVE	ELLCOTT CITY	21043	N	N
HIGH'S	64 FREDERICK RD	ELLCOTT CITY	21043	N	N
HILO POKE AND SUSHI	301 W 29TH ST	BALTIMORE	21211	N	N
HOBBY LOBBY	9031 SNOWDEN SQUARE DR	COLUMBIA	21046	N	N
HOBBY LOBBY	3333 CORRIDOR MARKETPLACE	LAUREL	20724	N	N
HODGE HARDWARE	1517 S PHILADELPHIA BLVD	ABERDEEN	21001	N	N
HOERNLEIN, CHESTER L	1907 QUEENSWAY	BALTIMORE	21222	N	N
HOLIDAY INN EXPRESS	1020 KENT NARROWS RD	GRASONVILLE	21638	N	N
HOLTER, FRANCIS	817 PULASKY HWY	JOPPA	21085	N	N
HOLTER, FRANCIS LEO	901 PULASKI HWY	JOPPA	21085	N	N
HOLTER, JOANNE	901 PULASKI HWY	JOPPA	21085	N	N
HOLTER, JOANNE MARIE	901 PULASKI HWY	JOPPA	21085	N	N
HOLY FRIJOLES	908 W 36TH ST	BALTIMORE	21211	N	N
HOME DEPOT	979 BEARDS HILL RD	ABERDEEN	21001	N	N
HOME DEPOT	145 DEFENSE HWY	ANNAPOLIS	21401	N	N
HOME DEPOT	6315 EASTERN AVE	BALTIMORE	21224	N	N
HOME DEPOT	6620 REISTERSTOWN RD	BALTIMORE	21215	N	N
HOME DEPOT	9955 PULASKI HWY	BALTIMORE	21220	N	N
HOME DEPOT	655 MARKETPLACE DRIVE	BEL AIR	21014	N	N
HOME DEPOT	6000 BALTIMORE NATIONAL PIKE	CATONSVILLE	21228	N	N
HOME DEPOT	9051 SNOWDEN RIVER PKY	COLUMBIA	21046	N	N
HOME DEPOT	2703 PULASKI HWY	EDGEWOOD	21040	N	N
HOME DEPOT	3750 COMMERCE DR	HALETHORPHE	21227	N	N
HOME DEPOT	9818 REISTERSTOWN RD	OWINGS MILLS	21117	N	N
HOME DEPOT	2501 CLEANLEIGH DR	PARKVILLE	21234	N	N
HOME DEPOT	1971 E JOPPA RD	TOWSON	21234	N	N



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HOMEGOODS	3462 EMMORTON RD	ABINGDON	21009	N	N
HOMEGOODS	9041 SNOWDEN RIVER PKY	COLUMBIA	21046	N	N
HOMEGOODS	803 GOUCHER BLVD	TOWSON	21286	N	N
HOMESLYCE	336 N CHARLES ST	BALTIMORE	21201	N	N
HOMESLYCE CANTON	900 S KENWOOD AVE	BALTIMORE	21224	N	N
HOMESLYCE FEDERAL HILL	1741 LIGHT ST	BALTIMORE	21230	N	N
HONEYGROW	3212 SAINT PAUL ST	BALTIMORE	21218	N	N
HOPKINS DELI	110 W 39TH ST	BALTIMORE	21210	N	N
HOT WOK	452 N CAMP MEADE RD	LINTHICUM HEIGHTS	21090	N	N
HOTEL INDIGO BALTIMORE	24 W FRANKLIN ST	BALTIMORE	21201	N	N
HOTEL RL BALTIMORE	207 E REDWOOD ST	BALTIMORE	21202	N	N
HOWARD GOURMET DELI	701 N HOWARD ST STE 1	BALTIMORE	21201	N	N
HUGO BOSS	22705 CLARKSBURG RD #306	CLARKSBURG	20871	N	N
HUMAGALAS	16 BELAIR SOUTH PKWY	BEL AIR	21015	N	N
ICARE TRANSPORTATION SERVICES LLC	2822 CROSS COUNTRY CT	FALLSTON	21047	N	N
IGGIES PIZZA	818 N CALVERT ST #1	BALTIMORE	21202	N	N
IHOP	5525A BALTIMORE NATIONAL PIKE	CATONSVILLE	21228	N	N
IHOP	1804 PULASKI HWY	EDGEWOOD	21040	N	N
IHOP	6820 LOCH RAVEN BLVD	TOWSON	21286	N	N
IKEA	3352 HONEYGO BLVD	BALTIMORE	21236	N	N
INDIA GARDEN	5 BEL AIR SOUTH PKWY	BEL AIR	21015	N	N
INDOCHINE	1015 N CHARLES ST	BALTIMORE	21201	N	N
INDUSCO	1200 W HAMBURG ST	BALTIMORE	21230	N	N
INNOVATIVE BUILDING & ENERGY	1758 TURKEY POINT RD	ESSEX	21221	N	N
INTERCON TRUCK EQUIPMENT	1200 PAULS LN	JOPPA	21085	N	N
IRON ROOSTER	12 MARKET SPACE	ANNAPOLIS	21401	N	N
IRON ROOSTER	3721 BOSTON ST	BALTIMORE	21224	N	N
IRON ROOSTER	50 SHAWAN RD	COCKEYSVILLE	21030	N	N
ISABELLA'S PIZZA	221 S HIGH ST	BALTIMORE	21202	N	N
ISLAND SHIPPING & MORE	348 THOMPSON CREEK MALL	STEVENSVILLE	21666	N	N
ISLAND SPICE	2120 EMMORTON PARK RD	EDGEWOOD	21040	N	N
J. CREW	120 INTERNATIONAL DR	BALTIMORE	21202	N	N
J. CREW	10300 LITTLE PUTUXENT PKWY	COLUMBIA	21044	N	N

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J. CREW	7000 ARUNDEL MILLS CIR	HANOVER	21076	N	N
J. CREW	825 DULANEY VALLEY RD	TOWSON	21204	N	N
JACK'S SMALL ENGINE & GENERATOR SERVICE	1745 W JARRETTSVILLE RD	JARRETTSVILLE	21084	N	N
JACKSON, CYNTHIA	1903 QUEENSWAY	DUNDALK	21222	N	N
JACOB, HARVEY R	2300 PHILADELPHIA RD	EDGEWOOD	21040	N	N
JALAPENOS MARKET	1790 MERRITT BLVD	DUNDALK	21222	N	N
JARED JEWELRY BOUTIQUE	8200 PERRY HALL BLVD	BALTIMORE	21236	N	N
JAY'S DELI	1309 N CHARLES ST	BALTIMORE	21201	N	N
JAZZY'S	3320 BELAIR RD	BALTIMORE	21213	N	N
JCPENNEY	3411 MERCHANT BLVD	ABINGDON	21009	N	N
JCPENNEY	7777 EASTPOINT MALL	BALTIMORE	21224	N	N
JCPENNEY	8200 PERRY HALL BLVD	BALTIMORE	21236	N	N
JCPENNEY	10300 LITTLE PATUXENT PKWY	COLUMBIA	21044	N	N
JCPENNEY	7900 GOVERNOR RITCHIE HWY	GLEN BURNIE	21061	N	N
JCPENNEY	11160 VEIRS MILL RD	WHEATON	20902	N	N
JD'S SMOKEHOUSE	2235 E CHURCHVILLE RD	BEL AIR	21015	N	N
JEMICY SCHOOL INC	11 CELADON RD	OWINGS MILLS	21117	N	N
JENSEN PLUMBING SERVICE LLC	2801 N HOWARD ST	BALTIMORE	21218	N	N
JERICO STAGE INC	7228 BAYFRONT RD	BALTIMORE	21219	N	Y
JERRY'S DETAILING	1802 WALTON RD	EDGEWOOD	21040	N	Y
JERSEY MIKE'S SUBS	573 BALTIMORE PIKE	BEL AIR	21014	N	N
JERSEY MIKE'S SUBS	1942 YORK RD	LUTHERVILLE	21093	N	N
JERSEY MIKE'S SUBS	9402 REISTERSTOWN RD	OWINGS MILLS	21117	N	N
JGEIGER HAIR STUDIO	2731 BECKON DR	EDGEWOOD	21040	N	N
JIA HOME COOKING	5609 HESS AVE	BALTIMORE	21212	N	N
JIFFY LUBE	2044 N HOWARD ST	BALTIMORE	21218	N	N
JIFFY LUBE	1812 PULASKI HWY	EDGEWOOD	21040	N	N
JIFFY MART	2284 BALTIMORE BLVD	FINKSBURG	21048	N	N
JIFFY MART	3137 BALTIMORE BLVD	FINKSBURG	21048	N	N
JIM BOYD'S FLOORING AMERICA	12 W AYLESBURY	LUTHERVILLE	21093	N	N
JIMMY JOHN'S	3454 EMMORTON RD	ABINGDON	21009	N	N
JIMMY JOHN'S	1308 FLEET ST	BALTIMORE	21202	N	N
JIMMY JOHN'S	1723 WHETSTONE WAY	BALTIMORE	21230	N	N

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JIMMY JOHN'S	3735 BOSTON ST	BALTIMORE	21224	N	N
JIMMY JOHN'S	401 W PRATT ST	BALTIMORE	21202	N	N
JIMMY'S FAMOUS SEAFOOD	6526 HOLABIRD AVE	BALTIMORE	21224	N	N
JIMM'YS MEDITERRENEAN GRILL	801 S BROADWAY	BALTIMORE	21231	N	N
JOANN	615 BELAIR RD	BEL AIR	21014	N	N
JOANN	9978 YORK RD	COCKEYSVILLE	21030	N	N
JOANN	1003 WEST PATRICK ST UNIT C	FREDERICK	21702	N	N
JOANN	10377 REISTERSTOWN RD	OWINGS MILLS	21117	N	N
JOANN	1951 E JOPPA RD	PARKVILLE	21234	N	N
JOANN	562 GOVENOR RITCHIE HWY	SEVERNA PARK	21146	N	N
JOE'S PLACE	7130 MINSTREL WAY	COLUMBIA	21045	N	N
JOHNNY RAD'S PIZZERIA	2108 EASTERN AVE	BALTIMORE	21231	N	N
JOHNNY'S	4800 ROLAND AVE	BALTIMORE	21210	N	N
JOHN'S HOPKINS UNIVERSITY	3400 N CHARLES ST	BALTIMORE	21218	N	N
JOHNSON, ELIZABETH	7838 BIRMINGHAM AVE	PARKVILLE	21234	N	N
JOHNSON, JEFFREY L	208 ORCHARD RD	RIVA	21140	N	N
JOHNSON, JONNIE	807 GILES ST APT 2	HAVRE DE GRACE	21078	N	N
JONES FAMILY FARM	2107 PHILADELPHIA RD	EDGEWOOD	21040	N	N
JONES, MITCHELL C	117 PARRIS LN	EASTON	21601	N	N
JOPPA DETAILING & WINDOW TINTING	514 PULASKI HWY	JOPPA	21085	N	N
JOPPA LIQUORS	1902 E JOPPA RD	PARKVILLE	21234	N	N
JOPPATOWNE FLEAMARKET	1000 JOPPA FARM RD	JOPPA	21085	N	N
JOS. A. BANK	2120 BLUE SPRUCE DR E STE A	BEL AIR	21015	N	N
JOS. A. BANK	118 COCKEYSVILLE RD STE C	COCKEYSVILLE	21030	N	N
JOS. A. BANK	850 KENILWORTH DR	TOWSON	21204	N	N
JOSEPH KAVANAGH CO	8100 LYNHURST RD	DUNDALK	21222	N	N
JTM BUSINESS PARK LLC	PO BOX 9173	BALTIMORE	21222	N	N
JUDGE, JAMES M	813 GILES ST APT 1	HAVRE DE GRACE	21078	N	N
JUMBIE INDUSTRIES	12 MEEM AVE STE F	GAITHERSBURG	20877	N	N
KAMPLAIN, KELVIN	1923 QUEENSWAY	BALTIMORE	21222	N	N
KASH INVESTMENTS GROUP LLC	1231 MARSTON CT	BEL AIR	21015	N	N
KATANA SUSHI OF LAKESIDE	8865 STANFORD BLVD	COLUMBIA	21045	N	N
KAVKAZ KEBAB	10902 BOULEVARD CIR	OWINGS MILLS	21117	N	N

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KC COMPANY INC	12100 BALTIMORE AVE STE 1	BELTSVILLE	20705	N	N
KEELTY, ANNABEL	200 GOODWOOD GARDENS	BALTIMORE	21210	N	N
KELLOGG COLLECTION	6241 FALLS RD	BALTIMORE	21209	N	N
KELLY, DUANE	2342 BOONE DR	MANCHESTER	21102	N	N
KENDALL HARDWARE	12260 CLARKSVILLE PIKE	CLARKSVILLE	21029	N	N
KENT ISLAND DEPOT	320 ROMANCOKE RD	STEVENSVILLE	21666	N	N
KFC	1009 BEARDS HILL RD	ABERDEEN	21001	N	N
KFC	406 CONSTANT FRIENDSHIP BLVD	ABINGDON	21009	N	N
KFC	130 BALTIMORE PIKE	BEL AIR	21014	N	N
KFC	2000A PULASKI HWY	EDGEWOOD	21040	N	N
KFC	9114 BELAIR RD	WHITE MARSH	21236	N	N
KHUN NINE THAI	804 N CHARLES ST	BALTIMORE	21201	N	N
KIEL, TIMOTHY	803 GILES ST APT A	HAVRE DE GRACE	21078	N	N
KILPE, KRISTINA	1339 STREAKER RD	SYKESVILLE	21784	N	N
KIM WAH	116 N TOLLGATE RD	BEL AIR	21014	N	N
KIPPAX, DAVID	2867 MAULDIN AVE	BALTIMORE	21230	N	N
KIPPO RAMEN	606 S BROADWAY	BALTIMORE	21231	N	N
KISLINGS TAVERN	2100 FLEET ST	BALTIMORE	21231	N	N
KLINE-BURGESS, ANGELINA	1327 DEER PARK RD	WESTMINSTER	21157	N	N
K-MART	8980 WALTHAM WOODS RD	PARKVILLE	21234	N	N
K-MART	200 KENT MANOR DR	STEVENSVILLE	21666	N	N
KOBE GRILL	5 BEL AIR SOUTH PKWY	BEL AIR	21015	N	N
KOENIG IV, GEORGE T	1901 QUEENSWAY	DUNDALK	21222	N	N
KOHL'S	5 BEL AIR S PKWY	BEL AIR	21015	N	N
KOHL'S	50 OSBORNE PKWY	FOREST HILL	21050	N	N
KOHL'S	3323 CORRIDOR MARKETPLACE	LAUREL	20724	N	N
KOHL'S	1420 MARTIN BLVD	MIDDLE RIVER	21220	N	N
KOHL'S	50 W RIDGELY RD	TIMONIUM	21093	N	N
KOREAN BBQ	301 W 29TH ST	BALTIMORE	21211	N	N
KOSHY, SURESH	10809 BARONET RD	OWINGS MILLS	21117	N	N
L.L. BEAN	925 ROSE AVE	NORTH BETHESDA	20852	N	N
LA QUINTA INN & SUITES	PO BOX 1007	EDGEWOOD	21040	N	N
LA TOLTECA	2350 E CHURCHVILLE RD	BEL AIR	21015	N	N

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LA TOLTECA	300 BALTIMORE PIKE	BEL AIR	21014	N	N
LA TOLTECA	1422 MOUNTAIN RD	JOPPA	21085	N	N
LAIRD PLASTICS	8991 YELLOW BRICK RD	BALTIMORE	21237	N	N
LAKE TROUT AND CHICKEN	5408 YORK RD	BALTIMORE	21212	N	N
LAND OF KUSH	840 N EUTAW ST	BALTIMORE	21201	N	N
LANDHOPE FARMS	1252 JACOB TOME MEMORIAL HWY	PORT DEPOSIT	21904	N	N
LANDSCAPING CREATIVE WAYS LLC	PO BOX 515	PHOENIX	21131	N	N
LARRY BECK CO	7130 AMBASSADOR RD	WINDSOR MILL	21244	N	N
LE PAIN QUOTIDIEN	5310 WESTERN AVE NW	CHEVY CHASE	20815	N	N
LEBANESE TAVERNA	719 S PRESIDENT ST	BALTIMORE	21202	N	N
LEDO PIZZA	101 N WOLFE ST	BALTIMORE	21231	N	N
LEDO PIZZA	2105 SAINT PAUL ST	BALTIMORE	21218	N	N
LEDO PIZZA	3765 OLD CT RD	PIKESVILLE	21208	N	N
LEDO PIZZA	5350 CAMPBELL BLVD	WHITE MARSH	21236	N	N
LEE'S ASIAN BISTRO	1408 HANDLIR DR	BEL AIR	21015	N	N
LEESHA LEE	6245 FALLS RD #3	BALTIMORE	21209	N	N
LEGG MASON TOWN GARAGE	700 S PRESIDENT ST	BALTIMORE	21202	N	N
LEISURE FITNESS EQUIPMENT	9709 YORK RD	COCKEYSVILLE	21045	N	N
LEMON N GINGER	3491 MERCHANT BLVD UNIT 100	ABINGDON	21009	N	N
LENNY'S DELICATESSEN	9107 REISTERSTOWN RD	OWINGS MILLS	21117	N	N
LENT, ERIC	803 GILES ST APT	HAVRE DE GRACE	21078	N	N
LEONARD, KATE	309 DREW ST	BALTIMORE	21224	N	N
LEO'S VACATION CENTER INC.	729 MD RT 3 N	GAMBRILLS	21054	N	N
LES FOLIES BRASSERIE	2552 RIVA RD	ANNAPOLIS	21401	N	N
LEVEL VOLUNTEER FIRE CO	3633 LEVEL VILLAGE RD	HAVRE DE GRACE	21075	N	N
LEWIS, CAROL L	801 GILES ST #1	HAVRE DE GRACE	21075	N	N
LIBERATORE'S RISTORANTE	562 BALTIMORE PIKE	BEL AIR	21014	N	N
LIBERATORE'S RISTORANTE	5005 HONEYGO CENTER DR	PERRY HALL	21128	N	N
LIB'S GRILL	5009 HONEYGO CENTER DR	PERRY HALL	21128	N	N
LINSY'S HISPANIC STORE	6400 BALTIMORE NATIONAL PIKE	CATONSVILLE	21228	N	N
LINTHICUM FERNDAL TRUCK REPAIR	703 NURSERY RD	LINTHICUM HEIGHTS	21090	N	N
LITTLE HAVANA	1325 KEY HWY	BALTIMORE	21230	N	N
LMC PROPERTIES INC	100 SCHARLES ST STE 1400	BALTIMORE	21201	N	N

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<b>VENDOR</b>	<b>ADDRESS</b>	<b>CITY</b>	<b>ZIP</b>	<b>M/O</b>	<b>SMALL BUSINESS</b>
LMS DREAM LLC	6421 ENGLISH OAK CT	LINTHICUM HEIGHTS	21090	N	N
LOANE BROS. INC.	1302 E JOPPA RD	TOWSON	21286	N	N
LOFT	3474 MERCHANT BLVD	ABINGDON	21009	N	N
LOFT	3501 BOSTON ST	BALTIMORE	21224	N	N
LOFT	118 SHAWAN RD	COCKEYSVILLE	21030	N	N
LOFT	8153 HONEYGO BLVD	WHITE MARCH	21236	N	N
LOMBARDI, THOMAS	24 BERNADOTTE CT	BALTIMORE	21234	N	N
LONG, MICHELLE	806 CHESAPEAKE DR	HAVRE DE GRACE	21078	N	N
LONSDALE & HOLTZMAN SALES	6851 MORAVIA PARK DR	BALTIMORE	21237	N	N
LOONEY'S	2900 O'DONNELL ST	BALTIMORE	21224	N	N
LOONEY'S	312 S MAIN ST	BEL AIR	21014	N	N
LORD BALTIMORE UNIFORM	3710 E BALTIMORE ST	BALTIMORE	21224	N	N
LOTTE PLAZA MARKET	6600 BALTIMORE NATIONAL PIKE	CATONSVILLE	21228	N	N
LOTTE PLAZA MARKET	8801 BALTIMORE NATIONAL PIKE	ELLCOTT CITY	21043	N	N
LOTTE PLAZA MARKET	1902 VEIRS MILL RD	ROCKVILLE	20851	N	N
LOVEPOINT DELI	109 MAIN ST	STEVENSVILLE	21666	N	N
LOWE'S	414 CONSTANT FRIENDSHIP BL	ABINGDON	21009	N	N
LOWE'S	5300 CAMPBELL BLVD	BALTIMORE	21236	N	N
LOWE'S	5900 BALTIMORE NATIONAL PIKE	CATONSVILLE	21228	N	N
LOWE'S	501 GLEBE RD	EASTON	21601	N	N
LOWE'S	6650 RITCHIE HWY	GLEN BURNIE	21061	N	N
LOWE'S	14300 BALTIMORE AVE	LAUREL	20707	N	N
LOWE'S	19 TEXAS STATION CT	LUTHERVILLE	21093	N	N
LOWE'S	1400 TAYLOR AVE	PARKVILLE	21234	N	N
LOWE'S	415 GEORGE CLAUSS BLVD	SEVERN	21144	N	N
LUIGI'S ITALIAN DELI	846 W 36TH ST	BALTIMORE	21211	N	N
LUIGI'S PIZZA & SUB	2035 E JOPPA RD	PARKVILLE	21234	N	N
LULULEMON	820 ALICEANNE ST	BALTIMORE	21202	N	N
LUMBINI RESTAURANT	322 N CHARLES ST	BALTIMORE	21201	N	N
M1 DETAILING	211 EDGEWOOD RD	EDGEWOOD	21040	N	N
MAC COSEMETICS	618 S EXETER ST	BALTIMORE	21202	N	N
MAC COSEMETICS	8200 PERRY HALL BLVD	BALTIMORE	21236	N	N
MAC COSEMETICS	825 DULANEY VALLEY RD	TOWSON	21204	N	N

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MACGREGOR'S RESTAURANT	331 ST JOHN ST	HAVRE DE GRACE	21078	N	N
MACY'S	1295 ANNAPOLIS MALL RD	ANNAPOLIS	21401	N	N
MACY'S	6901 SECURITY BLVD	BALTIMORE	21244	N	N
MACY'S	8200 PERRY HALL BLVD	BALTIMORE	21236	N	N
MACY'S	696 BELAIR RD	BEL AIR	21014	N	N
MACY'S	7900 RITCHIE HWY	GLEN BURNIE	21061	N	N
MACY'S	813 DULANEY VALLEY RD	TOWSON	21204	N	N
MADEWELL	811 ALICEANNA ST	BALTIMORE	21202	N	N
MADEWELL	825 DULANEY VALLEY RD	TOWSON	21204	N	N
MAGIC WAREHOUSE	11419 CRONRIDGE DR	OWINGS MILLS	21117	N	N
MAIN STREET AUTO WASH	517 MAIN ST	STEVENSVILLE	21666	N	N
MAIN STREET TOWER	29 S MAIN ST	BEL AIR	21014	N	N
MAISYS	313 N CHARLES ST	BALTIMORE	21202	N	N
MAMMA LUCIA	1991 E JOPPA RD	BALTIMORE	21234	N	N
MAMMA LUCIA	3240 GREENMOUNT AVE	BALTIMORE	21218	N	N
MAMULA, ELLIE	1670 WOODSTOCK RD	WOODSTOCK	21163	N	N
MAPLE VIEW BAPTIST CHURCH	1600 SINGER RD	JOPPA	21085	N	N
MARGHERITA'S	11711 BEL AIR RD	KINGSVILLE	21087	N	N
MARI LUNA MEXICAN GRILL	102 REISTERSTOWN RD	PIKESVILLE	21208	N	N
MARIA D'S	1016 LIGHT ST	BALTIMORE	21230	N	N
MARIA'S OF CARNEY	9528 RIDGELY AVE	PARKVILLE	21234	N	N
MARIE LOUISE BISTRO	904 N CHARLES ST	BALTIMORE	21201	N	N
MARSHALLS	5 BEL AIR S PKWY	BEL AIR	21014	N	N
MARTIN EMBROIDERY INC.	8001 HARFORD RD	PARKVILLE	21234	N	N
MARTIN'S WEST	6817 DOGWOOD RD	BALTIMORE	21244	N	N
MARTZ, BRADLEY ALLEN	216 LARGAN LN	CENTREVILLE	21617	N	N
MARVEL BROTHERS INC	19811 SPOOKS HILL RD	FREELAND	21053	N	N
MARYLAND CHINA CO INC.	54 MAIN ST	REISTERSTOWN	21136	N	N
MARYLAND CHINA CO INC.	54 MAIN ST	REISTERTOWN	21136	N	N
MARYLAND COMMERCIAL VENTURES LLC	106 E CHASE ST	BALTIMORE	21202	N	N
MARYLAND FLOWER & FOLIAGE	10403 VINCENT FARM LN	WHITE MARSH	21162	N	N
MARYLAND GOLF AND COUNTRY CLUBS	1355 E MACHPHAIL RD	BEL AIR	21015	N	N
MARYLAND HISTORICAL SOCIETY	201 W MONUMENT ST	BALTIMORE	21201	N	N

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MARYLAND POLICE SUPPLY INC	7028 GOLDEN RING RD	BALTIMORE	21237	Y	N
MARYLAND POLICE SUPPLY INC	617 B STEMMERS RUN RD	ESSEX	21221	Y	N
MARYLAND QUARTERMASTER	2315 BELAIR RD	FALLSTON	21047	N	N
MASONS FAMOUS LOBSTER ROLLS	529 E BELVEDERE AVE	BALTIMORE	21212	N	N
MASTELLONE	7212 HARFORD RD	BALTIMORE	21234	N	N
MATSURI RESTAURANT	1105 S CHARLES ST	BALTIMORE	21230	Y	N
MATTHEW'S PIZZERIA	3131 EASTERN AVE	BALTIMORE	21224	N	N
MATTRESS FIRM	412A CONSTANT FRIENDSHIP BLVD	ABINGDON	21009	N	N
MATTRESS FIRM	510 BALTIMORE PIKE	BEL AIR	21014	N	N
MATZ, LESLIE	5 GRENADIER CT	OWINGS MILLS	21117	N	N
MAURICE	1809 FASHION CT	JOPPA	21085	N	N
MAYUREE THAI TAVERN	2318 FLEET ST	BALTIMORE	21224	N	N
MCAVOY'S	2541 PUTTY HILL AVE	PARKVILLE	21234	N	N
MCCORMICK PAINT	418 W FRANKLIN ST	BALTIMORE	21201	N	N
MCCORMICK PAINT	2355 LEWIS AVE	ROCKVILLE	20851	N	N
MCCORMICK PAINT	73 W TIMONIUM	TIMONIUM	21093	N	N
MCCUTCHEON, EDWARD W	717 CHESAPEAKE DR	HAVRE DE GRACE	21078	N	N
MCDONALDS	404 CONSTANT FRIENDSHIP BLVD	ABINGDON	21009	N	N
MCDONALDS	3423 EASTERN AVE	BALTIMORE	21220	N	N
MCDONALDS	3920 FALLS RD	BALTIMORE	21211	N	N
MCDONALDS	502 REISTERSTOWN RD	BALTIMORE	21208	N	N
MCDONALDS	6001 MORAVIA RD	BALTIMORE	21206	N	N
MCDONALDS	1905 EMMORTON RD	BEL AIR	21014	N	N
MCDONALDS	599 BALTIMORE NATIONAL PIKE	BEL AIR	21014	N	N
MCDONALDS	1325 RIVERSIDE PKWY	BELCAMP	21017	N	N
MCDONALDS	12 CHESTER PLAZA	CHESTER	21619	N	N
MCDONALDS	2201 PULASKI HWY	EDGEWOOD	21040	N	N
MCDONALDS	6225 WASHINGTON BLVD	ELKRIDGE	21075	N	N
MCDONALDS	2404 BELAIR RD	FALLSTON	21047	N	N
MCDONALDS	11310 YORK RD	HUNT VALLEY	21031	N	N
MCDONALDS	5302 CAMPBELL BLCD	WHITE MARSH	21236	N	N
MCDONALDS	8483 CORDON WAY	WHITE MARSH	21162	N	N
McFAUL'S IRON HORSE TAVERN	2260 CROMWELL BRIDGE RD	PARKVILLE	21234	N	N



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MEKONG DELTA CAFÉ	222 N CHARLES ST	BALTIMORE	21201	N	N
MELNICK, AMY	711 PRIESTFORD RD	CHURCHVILLE	21028	N	N
MENCHIE'S FROZEN YOGURT	3473 MERCHANT BLVD	ABINGDON	21009	N	N
MEN'S WAREHOUSE	7839 EASTPOINT MALL STE 7804	BALTIMORE	21224	N	N
MEN'S WAREHOUSE	6322 RITCHIE HWY	GLEN BURNIE	21061	N	N
MEN'S WAREHOUSE	8157 HONEYGO BLVD	WHITE MARSH	21236	N	N
METAL MAGIC	7 FULTON AVE	WALKERSVILLE	21793	N	N
METROPOLITIAN	902 S. CHARLES ST	BALTIMORE	21230	N	N
MEYERS III, JOHN H	812 DUHAMEL CORNER RD	MARYDEL	21649	N	N
MEZCAL	6 W RIDGELY RD	LUTHERVILLE	21093	N	N
MI & YU NOODLE BAR	1016 S CHARLES ST	BALTIMORE	21230	N	N
MI & YU NOODLE BAR	520 PARK AVE	BALTIMORE	21201	N	N
MICHAELS	3669 BOSTON ST	BALTIMORE	21224	N	N
MICHAELS	5212 CAMPBELL BLVD	BALTIMORE	21236	N	N
MICHAELS	640 MARKETPLACE DR	BEL AIR	21014	N	N
MICK O'SHEA'S IRISH PUB	328 N CHARLES ST	BALTIMORE	21201	N	N
MICRO CENTER	1957 E JOPPA RD	PARKVILLE	21234	N	N
MICROS DEMO SYSTEM	9306 HARFORD RD	CARNEY	21234	N	N
MID-ATLANTIC PROPANE EXCHANGE LLC	PO BOX 875	HAVRE DE GRACE	21078	N	N
MIDDLE RIVER PARKS & RECREATION	404 COMPASS RD	MIDDLE RIVER	21220	N	N
MIDDLE RIVER VOLUNTEER FIRE & RESCUE	2000 LELAND AVE	MIDDLE RIVER	21220	N	N
MIDICI	8125 HONEYGO BLVD	WHITE MARSH	21236	N	N
MIDWAY DISCOUNT LIQUORS	12320 PULASKI HWY	JOPPA	21085	N	N
MILLER JR., CARROLL E	7882 WHITES COVE RD	PASADENA	21122	N	N
MILLER, DEBRA A	1922 QUEENSWAY	DUNDALK	21222	N	N
MISS SHIRLEY'S CAFÉ	513 W COLD SPRING LN	BALTIMORE	21210	N	N
MISSION BBQ	3701 BOSTON ST	BALTIMORE	21224	N	N
MISSION BBQ	4132 E JOPPA RD	WHITE MARSH	21236	N	N
MISSION BBQ	4132 E JOPPA RD	WHITE MARSH	21236	N	N
M'JOURDELLE	617 YORK RD	TOWSON	21204	N	N
MOD PIZZA	711 W 40TH ST	BALTIMORE	21211	N	N
MOD PIZZA	6654 RITCHIE HWY	GLEN BURNIE	21061	N	N
MOD PIZZA	553 RITCHIE HWY	SEVERNA PARK	21146	N	N

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MODERN COOK SHOP	901 S WOLFE ST	BALTIMORE	21231	N	N
MODESTE, DAJON	6711 THRUWAY APT 2	DUNDALK	21222	N	N
MOLAS	1833 PULASKI HWY	EDGEWOOD	21040	N	N
MOLINA PIZZA & POLPETTE	301 W 29TH ST	BALTIMORE	21211	N	N
MOLLY MAID OF HUNT VALLEY	111 WARREN ARD	COCKEYSVILLE	21030	N	N
MOM'S ORGANIC MARKET	711 WEST 40TH ST	BALTIMORE	21211	N	N
MONTEBELLO BRANDS INC	1919 WILLOW SPRINGS RD	BALTIMORE	21222	N	N
MORGAN, PHILIP D	9 SAINT MARTINS RD	BALTIMORE	21218	N	N
MOSCATT, ELENA	3123 ABELL AVE	BALTIMORE	21218	N	N
MOSELEY, PHILLIP C	7127 WILLOW BROOK WAY	COLUMBIA	21046	N	N
MOTHERHOOD MATERNITY	8010 HONEYGO BLVD	BALTIMORE	21236	N	N
MOTOR VEHICLE ADMINISTRATION	6601 RITCHIE HWY NE	GLEN BURNIE	21062	N	N
MOUNT EVEREST RESTAURANT	1011 W 36TH ST	BALTIMORE	21211	N	N
MOUNT VERNON MARKETPLACE	520 PARK AVE	BALTIMORE	21201	N	N
MOUNT VERNON STABLE & SALOON	909 N CHARLES ST	BALTIMORE	21204	N	N
MOUNTAIN BRANCH	1827 MOUNTAIN RD	JOPPA	21085	N	N
MOVERS USA INC	8221 PRESTON CT STE A	JESSUP	20794	N	N
MR SOUVLAKI	520 PARK AVE	BALTIMORE	21201	N	N
MR. SANDLESS BALTIMORE	PO BOX 20034	TOWSON	21284	N	N
MT TOOLING CO	929 W 33RD ST	BALTIMORE	21211	N	N
MT WASHINGTON TAVERN	5700 NEWBURY ST	BALTIMORE	21209	N	N
MTA	1200 FRANKFURST AVE	BALTIMORE	21226	N	N
MUMAW, NOAH	5205 PURLINGTON WAY	BALTIMORE	21212	N	N
MUSIC & ARTS	5 N BEL AIR S PKWY	BEL AIR	21015	N	N
MY THREE SON'S	2510 PHILADELPHIA RD	EDGEWOOD	21040	N	N
MYERS, LAURIE A	1903 N FOUNTAIN GREEN RD	BEL AIR	21015	N	N
N GLANTZ	797 CROMWELL PARK DR	GLEN BURNIE	21061	N	N
NACHO MAMA'S	2907 O'DONNELL ST	BALTIMORE	21224	N	N
NALLEY FRESH	2400 BOSOTN ST	BALTIMORE	21224	N	N
NALLEY FRESH	5201 CAMPBELL BLVD	NOTTINGHAM	21236	N	N
NALLEY FRESH	10120 REISTERSTOWN RD	OWINGS MILLS	21117	N	N
NAM KANG	2126 MARYLAND AVE	BALTIMORE	21218	N	N
NAPA	1304 GOVERNOR CT	ABINGDON	21009	N	N

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NAPIER, SAMANTHA	708 CHESAPEAKE DR	HAVRE DE GRACE	21078	N	N
NAUGHTY DOGS	2306 E CHURCHVILLE RD	BEL AIR	21015	N	N
NEALL, ANDREW	508 TEAL CIR	GREENSBORO	21639	N	N
NELSON, SCOTT A	1904 QUEENSWAY	BALTIMORE	21222	N	N
NEO PIZZA	5 BEL AIR S PKWY	BEL AIR	21015	N	N
NEOPOL SMOKERY	529 E BELVEDERE AVE	BALTIMORE	21212	N	N
NEPAL HOUSE	920 N CHARLES ST	BALTIMORE	21201	N	N
NEVER ON SUNDAY	829 N CHARLES ST	BALTIMORE	21201	N	N
NEWBERRY CAFÉ & BAKERY	140 N BOND ST	BEL AIR	21014	N	N
NICK'S DINER	11199 VEIRS MILL RD	WHEATON	20902	N	N
NICK'S FISH HOUSE	2600 INSULATOR DR	BALTIMORE	21230	N	N
NIWANA	3 E 33RD ST	BALTIMORE	21218	N	N
NOLAN, EDWARD G	8016 ROLAND CT	ELKRIDGE	21075	N	N
NOODLES AND COMPANY	615 BALTIMORE PIKE	BEL AIR	21014	N	N
NOODLES AND COMPANY	114 SHAWAN RD	COCKEYSVILLE	21030	N	N
NOODLES AND COMPANY	6191 OLD DOBBIN LN	COLUMBIA	21045	N	N
NOODLES AND COMPANY	10450 OWINGS MILLS BLVD	OWINGS MILLS	21117	N	N
NOODLES AND COMPANY	3755 OLD CT RD	PIKESVILLE	21208	N	N
NOODLES AND COMPANY	825 GOUCHER BLVD	TOWSON	21286	N	N
NOODLES AND COMPANY	5350 CAMPBELL BLVD	WHITE MARSH	21236	N	N
NORDSTROM	7111 DEMOCRACY BLVD	BETHESDA	20817	N	N
NORDSTROM	10300 LITTLE PATUXENT PARKWAY	COLUMBIA	21044	N	N
NORDSTROM	700 FAIRMOUNT AVE	TOWSON	21286	N	N
NORDSTROM RACK	2540 SOLOMONS ISLAND RD	ANNAPOLIS	21401	N	N
NORDSTROM RACK	6141 COLUMBIA CROSSING CIR	COLUMBIA	21045	N	N
NORDSTROM RACK	700 FAIRMOUNT AVE	TOWSON	21286	N	N
NORTHEAST MARKET	2101 E MONUMENT ST	BALTIMORE	21205	N	N
NORTHEASTERN SUPPLY	8323 PULASKI HWY	BALTIMORE	21237	N	N
NORTHSTAR FAMILY PRESS	PO BOX 4474	WHITE MARSH	21162	N	N
OCEAN CITY BREWING CO	3414 MERCHANT BLVD	ABINGDON	21009	N	N
ODORITE COMPANY OF BALTIMORE	1111 MARYLAND AVE	BALTIMORE	21201	N	N
OF LOVE & REGRET	1028 S CONKLING ST	BALTIMORE	21224	N	N
OFF THE CHAIN	538 BALTIMORE PIKE	BEL AIR	21014	N	N

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OFFICE DEPOT	618 BOULTON ST	BEL AIR	21014	N	N
OFFICE DEPOT	8640 PULASKI HWY	ROSEDALE	21237	N	N
OLD LINE BREWERS LLC	1106 N CHARLES ST	BALTIMORE	21201	N	N
OLD NAVY	3473 MERCHANT BLVD	ABINGDON	21009	N	N
OLD NAVY	8123 HONEYGO BLVD	BALTIMORE	21236	N	N
OLIVE TREE	1005 BEARDS HILL RD	ABERDEEN	21001	N	N
OLIVE TREE	700 RITCHIE HWY	GLEN BURNIE	21061	N	N
OLLIE'S BARGAIN OUTLET	ABERDEEN SHOPPING PLAZA #20	ABERDEEN	21001	N	N
OLLIE'S BARGAIN OUTLET	1403 MERRITT BLVD	DUNDALK	21222	N	N
ON THE HILL CAFÉ	1431 JOHN ST BALTIMORE	BALTIMORE	21217	N	N
ONE MORE TIME	2101 BELAIR RD	FALLSTON	21047	N	N
ONE WORLD CAFÉ	100 W UNIVERSITY PKWY	BALTIMORE	21210	N	N
ORIENT RESTAURANT	9545 BELAIR RD	BALTIMORE	21236	N	N
ORION GROUP INC	1110 N CHARLES ST STE 100	BALTIMORE	21201	N	N
ORNER, KEVIN ROBERT	817 GILES ST	HAVRE DE GRACE	21078	N	N
OUTBACK STEAKHOUSE	2400 BOSTON ST	BALTIMORE	21224	N	N
OUTBACK STEAKHOUSE	615 BELAIR RD	BEL AIR	21014	N	N
OVERLEA DINER	6652 BELAIR RD	BALTIMORE	21206	N	N
OWINGS MILLS VOLUNTEER FIRE COMPANY	10401 OWINGS MILLS BLVD	OWINGS MILLS	21117	N	N
OWL BAR	1 E CHASE ST	BALTIMORE	21202	N	N
OXYGEN	10 S CALVERT ST	BALTIMORE	21202	N	N
PABC	200 W LOMBARD ST	BALTIMORE	21201	N	N
PAIRINGS BISTRO	2105 LAUREL BUSH RD	BEL AIR	21015	N	N
PALAZZI, PAUL E	1911 QUEENSWAY	DUNDALK	21222	N	N
PAMELLA & ROSE FURNISHINGS	2101 GREENSPRING DR	LUTHERVILLE	21093	N	N
PANDA EXPRESS	403 CONSTANT FRIENDSHIP BLVD	ABINGDON	21009	N	N
PANDA EXPRESS	5351 CAMPBELL BLVD	ROSEDALE	21237	N	N
PANDA EXPRESS	6419 PETRIE WAY	ROSEDALE	21237	N	N
PANERA BREAD	3412 MERCHANT BLVD	ABINGDON	21009	N	N
PANERA BREAD	5 BEL AIR SOUTH PKWY	BEL AIR	21015	N	N
PANERA BREAD	10160 REISTERSTOWN RD	OWINGS MILLS	21117	N	N
PANERA BREAD	1852 REISTERSTOWN RD	PIKESVILLE	21208	N	N
PAPER MOON DINER	2905 W 29TH ST	BALTIMORE	21211	N	N

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PAPI'S TACOS	1703 ALICEANNA ST	BALTIMORE	21231	N	N
PAPPAS	550 CRANBROOK RD	COCKEYSVILLE	21030	N	N
PAPPAS	1725 TAYLOR AVE	PARKVILLE	21234	N	N
PARKER III, GEORGE W	1465 ROE INGLESIDE RD	CHURCH HILL	21623	N	N
PARTY CITY	6311 YORK RD	BALTIMORE	21212	N	N
PARTY CITY	615 BEL AIR RD	BEL AIR	21014	N	N
PARTY CITY	6500 BALTIMORE NATIONAL PIKE	CATONSVILLE	21228	N	N
PARTY RENTAL LTD	13200 MID ATLANTIC BLVD	LAUREL	20708	N	N
PASTA MISTA	3600 BOSTON ST	BALTIMORE	21224	N	N
PASTA MISTA	2135 YORK RD	TIMONIUM	21093	N	N
PASTA MISTA	822 DULANEY VALLEY RD	TOWSON	21204	N	N
PATAPSCO VALLEY SALES & SUPPLIES	2700 HOLLINS FERRY RD #1	BALTIMORE	21230	N	N
PATEYOLI LLC	1031 W 36TH ST	BALTIMORE	21211	N	N
PATIKOWSKI JR., JOSEPH	8813 HAYSHED LN	COLUMBIA	21045	N	N
PATISSERIE POUPON	620 E BALTIMORE ST	BALTIMORE	21202	N	N
PATTERSON, ZACHARY ROBERT	139 BROOMSBURG AVE	HAVRE DE GRACE	21078	N	N
PAYLESS SHOESOURCE	200 E PRATT ST	BALTIMORE	21202	N	N
PAYLESS SHOESOURCE	2425 CLEANLEIGH DR	BALTIMORE	21234	N	N
PAYLESS SHOESOURCE	311 W LEXINGTON ST #13	BALTIMORE	21201	N	N
PAYLESS SHOESOURCE	8200 PERRY HALL BLVD	BALTIMORE	21236	N	N
PAYLESS SHOESOURCE	1370 MARTIN BLVD	MIDDLE RIVER	21220	N	N
PEALER, LUCINDA	2805 OVERLAND AVE	BALTIMORE	21214	N	N
PEKOPEKO RAMEN	7 E 33RD ST	BALTIMORE	21218	N	N
PENROW, VIOLET M	812 GILES ST	HAVRE DE GRACE	21078	N	N
PEP BOYS	1739 E JOPPA RD	BALTIMORE	21234	N	N
PEPE'S	6081 FALLS RD	BALTIMORE	21209	N	N
PET VALU	3491 MERCHANT BLVD UNIT 100	ABINGDON	21009	N	N
PETCO	8640 PULASKI HWY	BALTIMORE	21237	N	N
PETERS TRUCK EQUIPMENT	112 INDUSTRY LN	FOREST HILL	21050	N	N
PETE'S CYCLE	7511 BEL AIR RD	BALTIMORE	21236	N	N
PETE'S GRILLE	3130 GREENMOUNT AVE	BALTIMORE	21218	N	N
PETIT LOUIS	4800 ROLAND AVE	BALTIMORE	21210	N	N
PETSMART	412 CONSTANT FRIENDSHIP BLVD	ABINGDON	21009	N	N

**HOUSE OF CARDS - SEASON 6****Total Number of Vendors: 1736****All Maryland Businesses**

<b>VENDOR</b>	<b>ADDRESS</b>	<b>CITY</b>	<b>ZIP</b>	<b>M/O</b>	<b>SMALL BUSINESS</b>
PETSMART	1238 PUTTY HILL AVE	TOWSON	21286	N	N
PF CHANG'S	8342 HONEYGO BLVD	BALTIMORE	21236	N	N
PF CHANG'S	10300 LITTLE PATUXENT PKY STE 302	COLUMBIA	21044	N	N
PF CHANG'S	825 DULANEY VALLEY RD	TOWSON	21204	N	N
PHILLIP'S SEAFOOD	601 E PRATT ST	BALTIMORE	21202	N	N
PHO D'LITE	8926 WALTHAM WOODS RD	PARKVILLE	21234	N	N
PHYU, KYAW KYAW	813 GILES ST APT 3	HAVRE DE GRACE	21078	N	N
PIASECKI, MICHAEL VERNON	5758 KENT AVE	ROCK HALL	21661	N	N
PIAZZA 27	900 CATHEDRAL ST	BALTIMORE	21201	N	N
PICK YOUR PART	1706 PULASKI HWY	EDGEWOOD	21040	N	N
PIE FIVE PIZZA	5209 CAMPBELL BLVD	WHITE MARSH	21236	N	N
PIER 1 IMPORTS	615 BELAIR RD	BEL AIR	21014	N	N
PIER 1 IMPORTS	118 SHAWAN RD	HUNT VALLEY	21030	N	N
PIER 1 IMPORTS	8165 HONEYGO BLVD	WHITE MARSH	21236	N	N
PIER V PARKING	711 E PRATT ST	BALTIMORE	21202	N	N
PIKE, JULIE	1501 SINGER RD	JOPPA	21085	N	N
PINCH	520 PARK AVE	BALTIMORE	21204	N	N
PINCUS RESTAURANT GROUP	924 N CHARLES ST	BALTIMORE	21201	N	N
PIZZA HUT	1404 MERRITT BLVD	BALTIMORE	21222	N	N
PIZZA HUT	1009 EDGEWOOD RD	EDGEWOOD	21040	N	N
PIZZA JOHN	113 BACK RIVER NECK RD	ESSEX	21221	N	N
PIZZA STUDIO	3201 SAINT PAUL ST	BALTIMORE	21218	N	N
PLANTS ALIVE! INC	15710 LAYHILL RD	SILVER SPRING	20906	N	N
PLATINUM AUTO & TRUCK CENTER	11021 PULASKI HWY	WHITE MARSH	21162	N	N
PLAZA ARTIST MATERIALS	1009 CATHEDRAL ST	BALTIMORE	21201	N	N
POBLANO MEXICAN GRILL	882 PARK AVE	BALTIMORE	21219	N	N
POHANKA, ALEXANDRA	7611 MAPLE AVE #310	TOKOMA PARK	20912	N	N
POOR BOY'S GARDEN CENTER	7721 OLD HARFORD RD	BALTIMORE	21234	N	N
POPEYES	1311 MERRITT BLVD	BALTIMORE	21222	N	N
POPEYES	2301 LIBERTY HEIGHTS AVE	BALTIMORE	21215	N	N
POPEYES	300 N BROADWAY	BALTIMORE	21231	N	N
POPEYES	5002 SINCLAIR LN	BALTIMORE	21206	N	N
POPEYES	6642 BELAIR RD	BALTIMORE	21206	N	N

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<b>VENDOR</b>	<b>ADDRESS</b>	<b>CITY</b>	<b>ZIP</b>	<b>M/O</b>	<b>SMALL BUSINESS</b>
POPEYES	1011 WOODBRIDGE CENTER WAY	EDGEWOOD	21040	N	N
POSITIVE DOG TRAINING	17001 CLEAR CREEK DR	SILVER SPRING	20905	N	N
POTATO VALLEY CAFÉ	47 STATE CIR	ANNAPOLIS	21401	N	N
POTBELLY	1 N CHARLES ST	BALTIMORE	21201	N	N
POTBELLY	1201 N CHARLES ST	BALTIMORE	21201	N	N
POTBELLY	3201 SAINT PAUL ST	BALTIMORE	21218	N	N
POTBELLY	621 E PRATT ST	BALTIMORE	21202	N	N
POTBELLY	8600 LASALLE RD	TOWSON	21286	N	N
POTTERY BARN	2370 ANNAPOLIS MALL RD	ANNAPOLIS	21401	N	N
POTTERY BARN	825 DULANEY VALLEY RD	TOWSON	21204	N	N
POULET NORTH AMERICA	2346 WEST JOPPA RD	LUTHERVILLE	21093	N	N
PRATO, CARMEN	621 DUNWICH WAY	ESSEX	21221	N	N
PRATT STREET ALE HOUSE	206 W PRATT ST	BALTIMORE	21201	N	N
PRECISION TUNE AUTO CARE	1812 PULASKI HWY	EDGEWOOD	21040	N	N
PRESCRIPTION CHICKEN	1065 S CHARLES ST	BALTIMORE	21230	N	N
PRINCE, DOUGLAS R	729 ROSIN DR	CHESTERTOWN	21620	N	N
PRODUCERS CLUB OF MARYLAND	PO BOX 13246	BALTIMORE	21203	N	N
PROVIDENCE VOLUNTEER FIRE CO	1416 PROVIDENCE RD	BALTIMORE	21286	N	N
PRYOR, BEVERLY	807 GILES ST APT 3	HAVRE DE GRACE	21078	N	N
QDOBA	3500 BOSTON ST	BALTIMORE	21224	N	N
QDOBA	6304 1/2 YORK RD	BALTIMORE	21212	N	N
QDOBA	696 BEL AIR RD UNIT A	BEL AIR	21014	N	N
QDOBA	9050 BALTIMORE NATIONAL PIKE #101	ELLCOTT CITY	21042	N	N
QDOBA	1255 E JOPPA RD	TOWSON	21286	N	N
QUINTERO, MARISSA V	805 GILES ST APT 3	HAVRE DE GRACE	21078	N	N
R.E. MICHEL COMPANY	2109 EMMORTON PARK RD	EDGEWOOD	21040	N	N
RA SUSHI BAR	1390 LANCASTER ST	BALTIMORE	21231	N	N
RADISSON HOTEL AT CROSS KEYS BALTIMORE	5100 FALLS RD	BALTIMORE	21210	N	N
RAINBOW CAR WASH	1802 WALTON RD	EDGEWOOD	21040	N	N
RAINBOW KING	554 BALTIMORE PIKE	BEL AIR	21014	N	N
RALPH'S	902 COOKS LN	BALTIMORE	21229	N	N
RAMADA HOTEL	1700 VAN BIBBER RD	EDGEWOOD	21040	N	N
RAMS HEAD SHORE HOUSE	800 MAIN ST	STEVENSVILLE	21666	N	N

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RAZORBACK'S	826 DULANEY VALLEY RD	TOWSON	21204	N	N
RED BRICK STATION	8149 HONEYGO BLVD	WHITE MARSH	21236	N	N
RED MAPLE	930 N CHARLES ST	BALTIMORE	21201	N	N
RED ROBIN	602 BEL AIR RD STE 1	BEL AIR	21014	N	N
RED STAR	906 S WOLFE ST	BALTIMORE	21231	N	N
REGI'S AMERICAN BISTRO	1002 LIGHT ST	BALTIMORE	21230	N	N
REI	63 WEST AYLESBURY RD	TIMONIUM	21093	N	N
REMBOLD, DERRICK D	807 GILES ST APT 1	HAVRE DE GRACE	21078	N	N
REMO'S	8811 WALTHAM WOODS RD	PARKVILLE	21234	N	N
REMOTE CONTROL HOBBIES	1512 YORK RD	LUTHERVILLE	21093	N	N
RESIDENCE INN WHITE MARSH	4980 MERCANTILE RD	BALTIMORE	21236	N	N
RESTAURANT DEPOT	3405 ANNAPOLIS RD	BALTIMORE	21227	N	N
RESTORATION HARDWARE	8416 KELSO DR	ESSEX	21221	N	N
REXEL	230 GATEWAY DR	BEL AIR	21014	N	N
REXEL	15 W AYLESBURY RD	LUTHERVILLE	21093	N	N
REYNOLDS	CALLANDER WAY	BEL AIR	21015	N	N
RIBALDI'S PIZZA & SUBS	3600 KESWICK RD	BALTIMORE	21211	N	N
RICHARD'S FISH & CRABS	2201 E CHURCHVILLE RD	BEL AIR	21015	N	N
RITE AID	1400 SULPHUR SPRING	BALTIMORE	21227	N	N
RITE AID	250 W CHASE ST	BALTIMORE	21201	N	N
RITE AID	3702 FALLS RD	BALTIMORE	21211	N	N
RIVERSIDE PUB & GRILLE	1402 HANDLIR DR	BEL AIR	21015	N	N
RL BALTIMORE	201-207 REDWOOD ST	BALTIMORE	21202	N	N
ROBERT'S KEY SERVICE	217 W READ ST	BALTIMORE	21201	N	N
ROBERTS OXYGEN COMPANY	2014 PULASKI HWY	EDGEWOOD	21040	N	N
ROCKET TO VENUS	3360 CHESTNUT AVE	BALTIMORE	21211	N	N
ROMMEL'S ACE HARDWARE	264 THOMPSON CREEK	STEVENSVILLE	21666	N	N
ROSEN, BRADLEY K	1817 SUSQUEHANNA HALL RD	WHITEFORD	21160	N	N
ROSSI, ELEANOR J	1900 QUEENSWAY	BALTIMORE	21222	N	N
ROTHMAN, WARREN	10 E BISHOP RD	BALTIMORE	21218	N	N
ROUPE, RON	6804 CROSSWAY	BALTIMORE	21222	N	N
ROUTE 24 ALE HOUSE	2 BEL AIR S PKWY	BEL AIR	21015	N	N
ROUTHIER, KRISTEN	714 CHESAPEAKE DR	HAVRE DE GRACE	21078	N	N



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**All Maryland Businesses**

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ROYAL FARMS	1119 W 41ST ST	BALTIMORE	21211	N	N
ROYAL FARMS	1200 S PONCA ST	BALTIMORE	21224	N	N
ROYAL FARMS	4820 O'DONNELL ST	BALTIMORE	21224	N	N
ROYAL FARMS	6100 HOLABIRD AVE	BALTIMORE	21224	N	N
ROYAL FARMS	6201 PULASKI HWY	BALTIMORE	21205	N	N
ROYAL FARMS	2603 OLD PHILADELPHIA RD	EDGEWOOD	21040	N	N
ROYAL FARMS	6901 GOVERNOR RITCHIE HWY	GLEN BURNIE	21061	N	N
ROYAL FARMS	950 CROMWELL PARK DR	GLEN BURNIE	21061	N	N
ROYAL FARMS	950 CROMWELL PARK DR	GLEN BURNIE	21061	N	N
ROYAL FARMS	405 JUANITA ST	HAVRE DE GRACE	21078	N	N
ROYAL FARMS	11119 MCCORMICK RD	HUNT VALLEY	21031	N	N
ROYAL FARMS	3209 JARRETSVILLE PIKE	MONKTON	21111	N	N
ROYAL FARMS	7843 TELEGRAPH RD	SEVERN	21144	N	N
ROYAL SONESTA	550 LIGHT ST	BALTIMORE	21202	N	N
ROY'S	720 B ALICEANNA ST	BALTIMORE	21202	N	N
RUFF ROOFING & SHEET METAL INC	1420 KNECHT AVE	BALTIMORE	21227	N	N
RYLEIGH'S OYSTER	36 E CROSS ST	BALTIMORE	21230	N	N
RYLEIGH'S OYSTER	22 W PADONIA RD	LUTHERVILLE	21093	N	N
SABA, MARY	2056 WEST ST	ANNAPOLIS	21401	N	N
SAFEWAY	1781 FOREST DR	ANNAPOLIS	21401	N	N
SAFEWAY	2535 HOUSELEY RD	ANNAPOLIS	21401	N	N
SAFEWAY	1451 RITCHIE HWY	ARNOL	21012	N	N
SAFEWAY	2401 N CHARLES ST	BALTIMORE	21218	N	N
SAFEWAY	2610 BOSTON ST	BALTIMORE	21224	N	N
SAFEWAY	225 BRIERHILL DR	BEL AIR	21015	N	N
SAFEWAY	9645 BELAIR RD	PERRY HALL	21128	N	N
SAGAMORE PENDRY	1715 THAMES ST	BALTIMORE	21231	N	N
SAKS OFF 5TH	7000 ARUNDEL MILLS CIR	HANOVER	21076	N	N
SAKS OFF 5TH	1675 ROCKVILLE PIKE	ROCKVILLE	20852	N	N
SALLY BEAUTY	1016 BEARDS HILL RD	ABERDEEN	21001	N	N
SALLY BEAUTY	615 BELAIR RD	BEL AIR	21014	N	N
SALLY BEAUTY	1401 U PULASKI HWY	EDGEWOOD	21040	N	N
SALLY BEAUTY	8640 PULASKI HWY	ROSEDALE	21237	N	N

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SALLY BEAUTY	5243 CAMPBELL BLVD	WHITE MARSH	21236	N	N
SALONCENTRIC	36 E ORDNANCE RD	GLEN BURNIE	21060	N	N
SALONCENTRIC	8728 BELAIR RD	WHITE MARSH	21236	N	N
SALVO	1014 TAYLOR AVE	TOWSON	21186	N	N
SAM N RAM INC	2200 A PHILADELPHIA RD	EDGEWOOD	21040	N	N
SAMMY'S TRATTORIA	1200 N CHARLES ST	BALTIMORE	21201	N	N
SAMOS GREEK ISLAND GIRLL	3745 BOSTON ST	BALTIMORE	21224	N	N
SAMOS RESTAURANT	600 OLDHAM ST	BALTIMORE	21224	N	N
SAM'S CANTERBURY CAFÉ	3811 CANTERBURY RD	BALTIMORE	21218	N	N
SAM'S CLUB	6410 PETRIE WAY RD	BALTIMORE	21237	N	N
SAM'S DELI	2108 PULASKI HWY	EDGEWOOD	21040	N	N
SAMUEL, SON & CO.	1700 RIDGELY ST	BALTIMORE	21230	N	N
SAN SUSHI TOO	10 W PENNSYLVANIA AVE	TOWSON	21204	N	N
SANTANA, MARK	813 GILES ST APT 2	HAVRE DE GRACE	21078	N	N
SAPORE DI MARE	504 JOPPAFARM RD	JOPPA	21085	N	N
SARKU JAPAN	10132 REISTERSTOWN RD	OWINGS MILLS	21117	N	N
SARKU JAPAN	825 DULANEY VALLEY RD	TOWSON	21286	N	N
SARKU JAPAN	8200 PERRY HALL BLVD	WHITE MARSH	21236	N	N
SAVORY DELI & MARKET	2801 FALLSTON RD	FALLSTON	21047	N	N
SAYLOR, JAMES M	1906 QUEENSWAY	BALTIMORE	21222	N	N
SCANLAN, JOHN	16 GUNPOWDER RD	GLEN ARM	21057	N	N
SCHEPER, DAVID	859 W LOMBARD ST	BALTIMORE	21201	N	N
SCHLEIGH JR., ROBERT P	1214 BLUE MOUNT RD	MONKTON	21111	N	N
SCOOPS CORNER CAFÉ	34 W BEL AIR AVE	ABERDEEN	21001	N	N
SCRATCH & DENT	412 S BROADWAY	BALTIMORE	21231	N	N
SCRUB PRO UNIFORMS	21490A YORK RD	LUTHERVILLE	21093	N	N
SEAN BOLANS	12 S MAIN ST	BEL AIR	21014	N	N
SEARS	658 BALTIMORE PIKE	BEL AIR	21017	N	N
SEARS	658 BALTIMORE PIKE	BEL AIR	21014	N	N
SECOND PRESBYTERIAN CHURCH OF BALTIMORE	4200 SAINT PAUL ST	BALTIMORE	21218	N	N
SEOUL KOREA RESTAURANT	1812 PULASKI HWY	EDGEWOOD	21040	N	N
SERIOUS GRIP & ELECTRIC	2615 WILLOW AVE	HALETHORPE	21227	N	N
SHAKE SHACK	400 E PRATT ST	BALTIMORE	21202	N	N

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SHAKE SHACK	10300 LITTLE PATUXENT PKWY STE 3040	COLUMBIA	21044	N	N
SHANNON PROMPTING SERVICE LLC	3305 CHEVERLY AVE	CHEVERLY	20785	N	N
SHAPIRA, LEE	12 SAINT MICHAELS WAY	BALTIMORE	21212	N	N
SHAREEFS GRILL	3320 BELAIR RD	BALTIMORE	21213	N	N
SHEETZ	1396 S POTOMAC ST	HAGERSTOWN	21740	N	N
SHEETZ	601 PULASKI HWY	JOPPA	21085	N	N
SHELL	1026 MITTLETON RD	ABERDEEN	21001	N	N
SHELL	200 WEST ST	ANNAPOLIS	21401	N	N
SHELL	811 BESTGATE RD	ANNAPOLIS	21401	N	N
SHELL	1001 AVIATION BLVD	BALTIMORE	21240	N	N
SHELL	1712 RUSSELL ST	BALTIMORE	21230	N	N
SHELL	201 N POINT BLVD	BALTIMORE	21224	N	N
SHELL	5501 FALLS RD	BALTIMORE	21209	N	N
SHELL	601 S LUZERNE AVE	BALTIMORE	21224	N	N
SHELL	6708 HARTFORD RD	BALTIMORE	21234	N	N
SHELL	1500 ROCK SPRING RD	BEL AIR	21014	N	N
SHELL	1902 EMMORTON RD	BEL AIR	21014	N	N
SHELL	4 BEL AIR S PKWY	BEL AIR	21015	N	N
SHELL	4270 PHILADELPHIA RD	BEL AIR	21015	N	N
SHELL	5932 BALTIMORE NATIONAL PIKE	CATONSVILLE	21228	N	N
SHELL	7248 CRADLEROCK WAY	COLUMBIA	21045	N	N
SHELL	9101 SNOWDEN RIVER PKWY	COLUMBIA	21046	N	N
SHELL	7533 BELAIR RD	NOTTINGHAM	21236	N	N
SHELL	9005 BELAIR RD	NOTTINGHAM	21236	N	N
SHEPPARD, DESIREE	6800 CROSSWAY	DUNDALK	21222	N	N
SHERWIN-WILLIAMS	1113 BEARDS HILL RD	ABERDEEN	21001	N	N
SHERWIN-WILLIAMS	3460 EMMORTON RD	ABINGDON	21009	N	N
SHERWIN-WILLIAMS	5833 YORK RD	BALTIMORE	21212	N	N
SHERWIN-WILLIAMS	7927 BELAIR RD	BALTIMORE	21236	N	N
SHERWIN-WILLIAMS	8655 BELAIR RD	BALTIMORE	21236	N	N
SHERWIN-WILLIAMS	305 BALTIMORE PIKE	BEL AIR	21014	N	N
SHERWIN-WILLIAMS	1984 YORK RD	TIMONIUM	21093	N	N
SHINSATO, JASON	3600 ELM AVE APT B	BALTIMORE	21211	N	N

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SHOCKERS SMOKE SHOP	7110 HARFORD RD	PARKVILLE	21234	N	N
SHOGUN SUSHI	600 ABRUZZI DR	CHESTER	21619	N	N
SHOP RITE	949 BEARDS HILL RD	ABERDEEN	21001	N	N
SHOP RITE	233 N MAIN ST	BEL AIR	21014	N	N
SHOP RITE	5 BEL AIR S PKWY	BEL AIR	21015	N	N
SHOP RITE	1321 RIVERSIDE PKWY	BELCAMP	21017	N	N
SHOP RITE	37 W AYLESBURY RD	LUTHERVILLE	21093	N	N
SHOP RITE	2401 CLEANLEIGH DR	PARKVILLE	21234	N	N
SHORE STOP	201 ROMANCOKE RD	STEVENSVILLE	21666	N	N
SHORTER, MARSHALL L	2351 ANNAPOLIS RD	BALTIMORE	21230	N	N
SIBILA'S LANDSCAPING LLC	PO BOX 372	CHURCHVILLE	21028	N	N
SIFORD, TIMOTHY SCOTT	3166 CHARLES ST	FALLSTON	21047	N	N
SIGNWORKS LLC	227 GATEWAY DR STE E	BEL AIR	21014	N	Y
SILVER MOON DINER	1405 PULASKI HWY	MIDDLE RIVER	21220	N	N
SIMPLY MARIE'S	3023 ELLIOTT ST	BALTIMORE	21224	N	N
SIP & BITE RESTAURANT	2200 BOSTON ST	BALTIMORE	21231	N	N
SITEONE	10822 WILLIAMSON LN	COCKEYSVILLE	21030	N	N
SITEONE	5801 STEVENS RD	WHITE MARSH	21162	N	N
SIZZLING BOMBAY	2108 EMMORTON RD	BEL AIR	21015	N	N
SLATES, JOSHUA	PO BOX 9801	BALTIMORE	21284	N	N
SLEEP INN	1807 EDGEWOOD RD	EDGEWOOD	21040	N	N
SLEEP INN	101 VFW AVE	GRASONVILLE	21638	N	N
SMALL TIMES BOATWORKS	722 COLORADO AVE	BALTIMORE	21210	N	N
SMOKE RATTLE AND ROLL	419 THOMPASON CREEK RD	STEVENSVILLE	21666	N	N
SMOKIN' HOT BAR & GRILLE	2465 MD-97	GLENWOOD	21738	N	N
SMOUDIANIS, JOHN	16 GREENGABLE GARTH	WHITE MARSH	21236	N	N
SOBO CAFÉ	6 W CROSS ST	BALTIMORE	21230	N	N
SODEXO OPERATIONS LLC	7201 ROSSVILLE BLVD	BALTIMORE	21237	N	N
SOFI'S CREEPS	9123 REISTERSTOWN RD	OWINGS MILLS	21117	N	N
SONIC	8733 PULASKI HWY	BALTIMORE	21237	N	N
SONIC	1921 EMMORTON RD	BEL AIR	21015	N	N
SONIC	1631 E JOPPA RD	TOWSON	21286	N	N
SOPHIA'S PLACE	1640 ALICEANNE ST	BALTIMORE	21231	N	N

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SOTTO SOPRA	405 N CHARLES ST	BALTIMORE	21201	N	N
SP+	208 WATER ST	BALTIMORE	21202	N	N
SP+	7160 AVIATION BLVD	BALTIMORE	21240	N	N
SPECOP LLC	5811 PONTIAC ST	BERWYN HEIGHTS	20740	N	N
SPIRITS OF MT VERNON	900 N CHARLES ST	BALTIMORE	21201	N	N
SPORE, ROBERT W	5757 YELLOWROSE CT	COLUMBIA	21045	N	N
SQUIRE'S RESTAURANT	1715 HOLABIRD AVE	BALTIMORE	21222	N	N
ST DAVID'S CHURCH	4700 ROLAND AVE	BALTIMORE	21210	N	N
ST FRANCES ACADEMY	501 E CHASE ST	BALTIMORE	21202	N	N
STACK & STORE STORAGE	409 WASHINGTON AVE STE 900	TOWSON	21204	N	N
STACK AND STORE SELF STORAGE	2100 EMMORTON PARK RD	EDGEWOOD	21040	N	N
STALL 11	301 W 29TH ST	BALTIMORE	21211	N	N
STANDARD AUTO PARTS	7905 PHILADELPHIA RD	ROSEDALE	21237	N	Y
STANG OF SIAM	1301 N CALVERT ST	BALTIMORE	21202	N	N
STAPLES	2631 HOUSLEY RD	ANNAPOLIS	21401	N	N
STAPLES	5835 YORK RD	BALTIMORE	21212	N	N
STAPLES	7929 EASTERN AVE	BALTIMORE	21224	N	N
STAPLES	615 BEL AIR RD	BEL AIR	21014	N	N
STAPLES	6030 BALTIMORE NATIONAL PIKE	CATONSVILLE	21228	N	N
STAPLES	7661 ARUNDEL MILLS BLVD	HANOVER	21076	N	N
STAPLES	803 GOUCHER BLVD	TOWSON	21286	N	N
STARBUCKS	412 CONSTANT FRIENDSHIP BLVD	ABINGDON	21009	N	N
STARBUCKS	222 ST PAUL ST	BALTIMORE	21202	N	N
STARBUCKS	2400 BOSTON ST	BALTIMORE	21224	N	N
STARBUCKS	3779 BOSTON ST	BALTIMORE	21224	N	N
STARBUCKS	615 S PRESIDENT ST	BALTIMORE	21202	N	N
STARBUCKS	711 WEST 40TH ST	BALTIMORE	21211	N	N
STARBUCKS	919 E FORT AVE	BALTIMORE	21230	N	N
STARBUCKS	1925 MAIN ST	CHESTER	21619	N	N
STARBUCKS	10540 YORK RD	COCKEYSVILLE	21030	N	N
STARBUCKS	31 YORK RD	TOWSON	21204	N	N
STARBUCKS	810 DULANEY VALLEY RD	TOWSON	21204	N	N
STARBUCKS	825 DULANEY VALLEY RD	TOWSON	21204	N	N

**HOUSE OF CARDS - SEASON 6****Total Number of Vendors: 1736****All Maryland Businesses**

<b>VENDOR</b>	<b>ADDRESS</b>	<b>CITY</b>	<b>ZIP</b>	<b>M/O</b>	<b>SMALL BUSINESS</b>
STEBBINS ANDERSON	802 KENILWORTH DR	TOWSON	21204	N	N
STEELEFISH GRILL	660 BOULTON ST	BEL AIR	21014	N	N
STEVENSON UNIVERSITY INC	1525 GREENSPRING VALLEY RD	STEVENSON	21153	N	N
STICKY RICE	1634 ALICEANNA ST	BALTIMORE	21231	N	N
STOLICHNY	6852 REISTERSTOWN RD	BALTIMORE	21215	N	N
STOLICHNY EUROPEAN DELI	6852 REISTERSTOWN RD	BALTIMORE	21215	N	N
STONE SHOOTERS	7860 KABIK CT B	WOODBINE	21797	N	N
STONEMILL BAKERY	10751 FALLS RD	LUTHERVILLE	21093	N	N
STRATFORD GREEN INC	4200 SAINT PAUL ST STE 100	BALTIMORE	21218	N	N
STURLA, AARON D	200 MILLER STONE CT	ABINGDON	21009	N	N
SU CASA	901 S BOND ST	BALTIMORE	21231	N	N
SUBWAY	31 S CALVERT ST	BALTIMORE	21202	N	N
SUBWAY	3233 SAINT PAUL ST	BALTIMORE	21218	N	N
SUBWAY	2304 SPARROWS POINT RD	EDGEMERE	21219	N	N
SUBWAY	1401 E PULASKI HWY	EDGEWOOD	21040	N	N
SUBWAY	1043 PULASKI HWY	HAVRE DE GRACE	21078	N	N
SUBWAY	1407 YORK RD	LUTHERVILLE	21093	N	N
SUBWAY	208 RIDGEVILLE BLVD	MOUNT AIRY	21771	N	N
SUBWAY	107 MOUNT CARMEL RD	PARKTON	21120	N	N
SUBWAY	1830 YORK RD	TIMONIUM	21093	N	N
SULLY	5514 BELAIR RD	BALTIMORE	21206	N	N
SULLY'S COMEDY CELLAR	9306 HARFORD RD	PARKVILLE	21234	N	N
SUNG'S CARRYOUT	628 E EAGER ST	BALTIMORE	21202	N	N
SUNNY DAY CAFÉ	101 S MAIN ST	BEL AIR	21014	N	N
SUNOCO	607 S PHILADELPHIA BLVD	ABERDEEN	21001	N	N
SUNOCO	1 COMPASS RD	BALTIMORE	21220	N	N
SUNOCO	8730 PULASKI HWY	BALTIMORE	21237	N	N
SUNOCO	1467 ROCK SPRING RD	BEL AIR	21014	N	N
SUNOCO	1319 RIVERSIDE PKWY	BELCAMP	21017	N	N
SUNOCO	1811 EDGEWOOD RD	EDGEWOOD	21040	N	N
SUNOCO	724 EASTERN BLVD	ESSEX	21221	N	N
SUNOCO	2920 E JOPPA RD	PARKVILLE	21234	N	N
SUNOCO	832 PROVIDENCE RD	TOWSON	21286	N	N

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SUNOCO	8644 BELAIR RD	WHITE MARSH	21236	N	N
SUNSHINE GRILLE	12607 FORK RD	FORK	21051	N	N
SUPER CHICKEN RICO	690 S PHILADELPHIA BLVD	ABERDEEN	21001	N	N
SUPER CHICKEN RICO	8640 PULASKI HWY	ROSEDALE	21237	N	N
SUR LA TABLE	825 DULANEY VALLEY RD	TOWSON	21204		N
SUSHI-SAN THAI JAI DEE	2748 LIGHTHOUSE PT	BALTIMORE	21224	N	N
TABOR, KARA	301 CASPIAN CT	EDGEWOOD	21040	N	N
TACO BELL	4700 BOSTON ST	BALTIMORE	21224	N	N
TACO BELL	2155 PULASKI HWY	EDGEWOOD	21040	N	N
TACO LOVE	11550 PHILADELPHIA RD	WHITE MARSH	21162	N	N
TACOS TIJUANA	1709 EDGEWOOD RD	EDGEWOOD	21040	N	N
TACOS TOLTECA	901 NORTH POINT BLVD	BALTIMORE	21224	N	N
TACOS TOLTECA	2823 BELAIR RD	FALLSTON	21047	N	N
TAGLIATA	1012 FLEET ST	BALTIMORE	21202	N	N
TAMBERS	3327 SAINT PAUL ST	BALTIMORE	21218	N	N
TAR HEEL CONSTRUCTION GROUP LLC	1318 E CHURCHVILLE RD	BEL AIR	21014	N	N
TARGET	403 CONSTANT FRIENDSHIP BLVD	ABINGDON	21009	N	N
TARGET	1911 TOWNE CENTRE BLVD	ANNAPOLIS	21401	N	N
TARGET	3559 BOSTON ST	BALTIMORE	21224	N	N
TARGET	580 MARKET DR	BEL AIR	21014	N	N
TARGET	9901 YORK RD	COCKEYSVILLE	21030	N	N
TARGET	4390 MONTGOMERY RD	ELLCOTT CITY	21043	N	N
TARGET	2384 BRANDERMILL BLVD	GAMBRILLS	21054	N	N
TARGET	6717 RITCHIE HWY	GLEN BURNIE	21061	N	N
TARGET	7951 NOLPARK CT	GLEN BURNIE	21061	N	N
TARGET	3343 CORRIDOR MARKETPLACE	LAUREL	20724	N	N
TARGET	1330 MARTIN BLVD	MIDDLE RIVER	21220	N	N
TARGET	5230 CAMPBELL BLVD	NOTTINGHAM	21236	N	N
TARGET	11200 REISTERSTOWN RD	OWINGS MILLS	21117	N	N
TARGET	1737 REISTERSTOWN RD	PIKESVILLE	21208	N	N
TARGET	1238 PUTTY HILL AVE	TOWSON	21286	N	N
TARIYAKI MADNESS	9163 REISTERSTOWN RD	OWINGS MILLS	21117	N	N
TARK'S GRILL	2350 W JOPPA RD	LUTHERVILLE	21093	N	N

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TAVERN ON THE HILL	520 MIDDLE RIVER RD	MIDDLE RIVER	21220	N	N
TEAVOLVE	1401 ALICEANNA ST	BALTIMORE	21231	N	N
TENTS LLC	PO BOX 3709	FREDERICK	21705	N	N
TERIYAKI MADNESS	9163 REISTERSTOWN RD	OWINGS MILLS	21117	N	N
TEXAS ROADHOUSE	2428 BELAIR RD	FALLSTON	21047	N	N
THAI SPICE	5 BEL AIR SOUTH PKWY	BEL AIR	21015	N	N
THAMES ST OYSTER HOUSE	1728 THAMES ST	BALTIMORE	21231	N	N
THE ABBEY BURGER BISTRO	1041 MARSHALL ST	BALTIMORE	21230	N	N
THE ALL AMERICAN STEAKHOUSE	3615 E JOPPA RD	PARKVILLE	21234	N	N
THE BRASS TAP	1205 W MT ROYAL AVE	BALTIMORE	21217	N	N
THE BUN SHOP	239 W READ ST	BALTIMORE	21201	N	N
THE CORNER PANTRY	6080 FALLS RD	BALTIMORE	21212	N	N
THE CRESCENT FELLOWS POINT	951 FELL ST	BALTIMORE	21231	N	N
THE CUSTOM COACH COMPANY	8332 PULASKI HWY	BALTIMORE	21237	N	N
THE DIZZ	300 W 30TH ST	BALTIMORE	21211	N	N
THE ELEPHANT	924 N CHARLES ST	BALTIMORE	21201	N	N
THE FRESH MARKET	838 DULANEY VALLEY RD	TOWSON	21204	N	N
THE HIDEAWAY	1439 ODENTON RD	ODENTON	21113	N	N
THE HOUSE DOWNTOWN	524 E BELVEDERE AVE	BALTIMORE	21212	N	N
THE LOCAL OYSTER	520 PARK AVE	BALTIMORE	21201	N	N
THE LODGE	2119 CONOWINGO RD	BEL AIR	21014	N	N
THE MANOR TAVERN	15819 OLD YORK RD	MONKTON	21111	N	N
THE MARYLAND DESIGN CENTER & PEYTON	11409 CRONHILL DR	OWINGS MILLS	21117	N	N
THE OCEANAIRE	801 ALICEANNA ST	BALTIMORE	21202	N	N
THE RESTAURANT STORE	121 KANE ST	BALTIMORE	21224	N	N
THE RESTAURANT STORE	1620 WHITEHEAD CT	WOODLAWN	21207	N	N
THE SPOT ASIAN FOOD HALL	4300 BELAIR RD	BALTIMORE	21206	N	N
THE SPOT ASIAN FOOD HALL	255 N WASHINGTON ST	ROCKVILLE	20850	N	N
THE TILE SHOP	5 BEL AIR PKWY	BEL AIR	21015	N	N
THE VITAMIN SHOPPE	2315 FOREST DR	ANNAPOLIS	21401	N	N
THE WINDUP SPACE	12 W NORTH AVE	BALTIMORE	21201	N	N
THOMPSON CREEK DASH IN	401 THOMPSON CREEK RD	STEVENSVILLE	21666	N	N
THORNHILL PROPERTIES INCORPORATED	6301 N CHARLES ST STE 2	BALTIMORE	21212	N	N



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THOS SOMERVILLE CO	16155 TRADE ZONE AVE	UPPER MARLBORO	20774	N	N
THREE BROTHERS PIZZA	3611 WASHINGTON BLVD	HALETHORPE	21227	N	N
TIDEWATER GRILLE	300 FRANKLIN ST	HAVRE DE GRACE	21078	N	N
TIMPSON, DAMONE	PO BOX 9173	ABINGDON	21009	N	N
TIM'S AUTO BATTERY & ELECTRIC LLC	8528 OLD HARFORD RD	BALTIMORE	21234	N	N
TIM'S TOWING INC	8528 OLD HARFORD RD	BALTIMORE	21234	N	N
TINY TOES	4 N MAIN ST	BEL AIR	21014	N	N
TJ DISTRIBUTORS INC	2220 COMMERCE RD UNIT 5	FOREST HILL	21050	N	Y
TJ MAXX	615 BELAIR RD	BEL AIR	21014	N	N
TJ MAXX	9616 REISTERSTOWN RD	OWINGS MILLS	21117	N	N
TJ MAXX	1238 PUTTY HILL AVE	TOWSON	21204	N	N
TJ MAXX	5257 CAMPBELL BLVD	WHITE MARSH	21236	N	N
T-MOBILE	1401 PULASKI HWY	EDGEWOOD	21040	N	N
TOBACCO SHOP	1727 CHESACO AVE	BALTIMORE	21237	N	N
TOCHTERMANS	1925 EASTERN AVE	BALTIMORE	21231	N	N
TOTAL PLASTICS, INC	5424 PULASKI HWY	BALTIMORE	21205	N	N
TOTAL WINE & MORE	3335 CORRIDOR MARKETPLACE	LAUREL	20724	N	N
TOTAL WINE & MORE	8727 LOCH RAVEN BLVD	TOWSON	21286	N	N
TOWN GRILL & PUB	1006 JOPPA FARM RD	JOPPA	21085	N	N
TOWNE PARK GARAGE	711 EASTERN AVE	BALTIMORE	21202	N	N
TOWSON DINER	718 YORK RD	TOWSON	21204	N	N
TOWSON HOT BAGEL	3301 BOSTON ST	BALTIMORE	21224	N	N
TOWSON HOT BAGEL	1810 YORK RD	LUTHERVILLE	21093	N	N
TOWSON HOT BAGEL	16 ALLEGHENY AVE	TOWSON	21204	N	N
TOWSON MEDICAL EQUIPMENT CO	1844 E JOPPA RD	BALTIMORE	21234	N	N
TOWSON WINE & SPIRITS	6 W PENNSYLVANIA AVE	TOWSON	21204	N	N
TRACTOR SUPPLY	1040 BEARDS HILL RD	ABERDEEN	21001	N	N
TRACTOR SUPPLY	222 MOUNTAIN RD	FALLSTON	21047	N	N
TRACY'S THRIFTY TREASURES	4425 NORTH POINT BLVD	SPARROWS POINT	21219	N	N
TRADER JOE'S	160 JENNIFER RD	ANNAPOLIS	21401	N	N
TRADER JOE'S	6610 MARIE CURIE DR	ELKRIDGE	21075	N	N
TRADER JOE'S	1809 REISTERSTOWN RD	PIKESVILLE	21208	N	N
TRADER JOE'S	800 KENILWORTH DR	TOWSON	21204	N	N

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TRANSFORMATION KUTS AND SALON LLC	2200 PHILADELPHIA RD	EDGEWOOD	21040	N	N
TRASH B GONE	4208 ELSA TERRACE	BALTIMORE	21211	N	N
TRAVEL CENTERS OF AMERICA	5501 O'DONNELL ST CUTOFF	BALTIMORE	21224	N	N
TRIDENT AUTOMOTIVE	2201 PHILADELPHIA RD	EDGEWOOD	21040	N	N
TRINACRIA CAFÉ	111 W CENTRE ST	BALTIMORE	21201	N	N
TROPICAL SMOOTHIE CAFÉ	331 BALTIMORE PIKE	BEL AIR	21014	N	N
TRP MCB EASTPOINT LLC	2701 N CHARLES ST STE 404	BALTIMORE	21218	N	N
TRUCKENMILLER, STEVEN E	1104 BROADMOOR CT	BEL AIR	21040	N	N
TRUFFLES AT THE BELVEDERE LLC	1 E CHASE ST	BALTIMORE	21202	N	N
TSWIRL CREPE	3113 SAINT PAUL ST	BALTIMORE	21218	N	N
TULL, JASON	9 MAIDSTONE CT	ROSEDALE	21237	N	N
TUMI	825 DULANEY VALLEY RD	TOWSON	21204	N	N
TW PERRY	4321 FITCH AVE	BALTIMORE	21236	N	N
ULTA	3541 BOSTON ST	BALTIMORE	21224	N	N
ULTA	8208 HONEYGO BLVD	BALTIMORE	21236	N	N
ULTA	615 BELAIR RD	BEL AIR	21014	N	N
ULTA	10020 REISTERTOWN RD	OWINGS MILLS	21117	N	N
ULTA	803 GOUCHER BLVD	TOWSON	21286	N	N
UNCLE'S HAWAIIAN GRINDZ	2315 BELAIR RD	FALLSTON	21047	N	N
UNITED REFRIGERATION	8380 WASHINGTON BLVD	JESSUP	20794	N	N
UNITED RENTALS	497 PULASKI HWY	JOPPA	21085	N	N
UNIVERSITY OF BALTIMORE PARKING OFFICE	1201 WEST MOUNT ROYAL AVE	BALTIMORE	21201	N	N
UNKI STYLE	690 SECURITY BLVD	WINDSOR MILL	21244	N	N
US PATRIOT TACTICAL	2799 ROSE ST #1	FORT MEADE	20755	N	N
VALLEY VIEW FARMS	11035 YORK RD	COCKEYSVILLE	21030	N	N
VANSANT, AMELIA	214 POND VIEW DR	CENTREVILLE	21617	N	N
VELVET VALLEY VELVET RIDGE	16 BUCKSWAY RD	OWINGS MILLS	21117	N	N
VERDE PIZZA	641 S MONTFORD AVE	BALTIMORE	21224	N	N
VERIZON WIRELESS CENTER	2106 PULASKI HWY	EDGEWOOD	21040	N	N
VESTRY OF EMMANUEL CHURCH	811 CATHEDRAL ST	BALTIMORE	21201	N	N
VIGILANTE, STEPHEN	627 MURDOCK RD	BALTIMORE	21212	N	N
VIRKUS, AMANDA E	903 SAINT PAUL ST APT 2R	BALTIMORE	21202	N	N
VSOP LLC	924 N CHARLES ST	BALTIMORE	21201	N	N

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WAFFLE HOUSE	1500 CONOWINGO RD	BEL AIR	21014	N	N
WAFFLE HOUSE	1323 RIVERSIDE PKY	BELCAMP	21017	N	N
WAFFLE HOUSE	1806 EDGEWOOD RD	EDGEWOOD	21040	N	N
WAFFLE HOUSE	1916 BEL AIR RD	FALLSTON	21047	N	N
WAFFLE HOUSE	808 PULASKI HWY	HAVRE DE GRACE	21078	N	N
WALGREENS	950 BEARDS HILL RD	ABERDEEN	21001	N	N
WALGREENS	3005 EMMORTON RD	ABINGDON	21009	N	N
WALGREENS	1300 E NORTH AVE	BALTIMORE	21213	N	N
WALGREENS	19 E FAYETTE ST	BALTIMORE	21202	N	N
WALGREENS	401 COMPASS RD	BALTIMORE	21220	N	N
WALGREENS	4020 EASTERN AVE	BALTIMORE	21224	N	N
WALGREENS	4025 W NOTHERN PKWY	BALTIMORE	21215	N	N
WALGREENS	6301 YORK RD	BALTIMORE	21212	N	N
WALGREENS	9616 HARFORD RD	BALTIMORE	21234	N	N
WALGREENS	9621 BELAIR RD	BALTIMORE	21236	N	N
WALGREENS	1201 E CHURCHVILLE RD	BEL AIR	21014	N	N
WALGREENS	1927 EMMORTON RD	BEL AIR	21015	N	N
WALGREENS	5657 BALTIMORE NATIONAL PIKE	CATONSVILLE	21228	N	N
WALGREENS	1930 PULASKI HWY	EDGEWOOD	21040	N	N
WALGREENS	8650 BELAIR RD	WHITE MARSH	21236	N	N
WALMART	645 S PHILADELPHIA RD	ABERDEEN	21001	N	N
WALMART	401 CONSTANT FRIENDSHIP BLVD	ABINGDON	21009	N	N
WALMART	3601 WASHINGTON BLVD	ARBUTUS	21227	N	N
WALMART	112 CARROLL ISLAND RD	BALTIMORE	21220	N	N
WALMART	6420 PETRIE WAY RD	BALTIMORE	21237	N	N
WALMART	1 FRANKEL WAY	COCKEYSVILLE	21030	N	N
WALMART	2399 NORTH POINT BLVD	DUNDALK	21222	N	N
WALMART	3200 N RIDGE RD	ELLCOTT CITY	21043	N	N
WALMART	303 FALLSTON BLVD	FALLSTON	21047	N	N
WALMART	6721 CHESAPEAKE CENTER DR	GLEN BURNIE	21061	N	N
WALMART	9750 REISTERSTOWN RD A	OWINGS MILLS	21117	N	N
WALMART	6400 A RIDGE RD #1	SYKESVILLE	21784	N	N
WALMART	1238 PUTTY HILL AVE	TOWSON	21286	N	N

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WALMART	8118 PERRY HILLS RD	WHITE MARSH	21236	N	N
WARNICK, WILLIAM T	6812 CROSSWAY	DUNDALK	21222	N	N
WASH WORKS	2030 N HOWARD ST	BALTIMORE	21218	N	N
WASHINGTON PARK CO	6212 YORK RD	BALTIMORE	21212	N	N
WASHINGTON SOURCE FOR LIGHTING	5050 LAWRENCE PL	HYATTSVILLE	20781	N	N
WASH-N-FOLD EXPRESS	705 EDGEWOOD RD	EDGEWOOD	21040	N	N
WATER FOR CHOCOLATE	1841 E LOMBARD ST	BALTIMORE	21231	N	N
WAVERLY ACE HARDWARE	601 HOMESTEAD ST	BALTIMORE	21218	N	N
WAVERLY WOODS	10781 BIRMINGHAM WAY	WOODSTOCK	21163	N	N
WAWA	2500 WOODSALE RD	ABINGDON	21009	N	N
WAWA	6541 EASTERN AVE	BALTIMORE	21224	N	N
WAWA	10111 YORK RD	COCKEYSVILLE	21030	N	N
WAWA	1657 ELKTON RD	ELKTON	21921	N	N
WAWA	8731 PULASKI HWY	ESSEX	21221	N	N
WAWA	1419 MOUNTAIN ROAD	JOPPA	21085	N	N
WAWA	2031 PULASKI HWY	NORTH EAST	21901	N	N
WAWA	3530 CONOWINGO RD	STREET	21154	N	N
WAYBACK BURGER	5 BEL AIR SOUTH PKWY	BEL AIR	21015	N	N
WEBB, GENEVA	1920 QUEENSWAY	BALTIMORE	21222	N	N
WEBSTER, LOGAN E	1917 QUEENSWAY	DUNDALK	21222	N	N
WEGMANS	21 WEGMANS BLVD	ABINGDON	21009	N	N
WEGMANS	8855 MCGAW RD	COLUMBIA	21045	N	N
WEGMANS	1413 S MAIN CHAPEL WAY	GAMBRILLS	21054	N	N
WEGMANS	122 SHAWAN RD	HUNT VALLEY	21030	N	N
WEIS	4126 E JOPPA RD	BALTIMORE	21236	N	N
WEIS	550 W MACPHAIL RD	BEL AIR	21014	N	N
WEIS	943 PULASKI HWY	HAVRE DE GRACE	21078	N	N
WEIS	165 ORVILLE RD	MIDDLE RIVER	21221	N	N
WEIS	9400 SCOTT MOORE WAY	PERRY HALL	21128	N	N
WENDY'S	987 BEARDS HILL RD	ABERDEEN	21001	N	N
WENDY'S	2910 EMMORTON RD	ABINGDON	21009	N	N
WENDY'S	1454 WHITEHALL RD	ANNAPOLIS	21409	N	N
WENDY'S	2045 HARFORD RD	BALTIMORE	21218	N	N

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WENDY'S	5615-21 YORK RD	BALTIMORE	21212	N	N
WENDY'S	8700 BELAIR RD	BALTIMORE	21236	N	N
WENDY'S	901 MCCULLOH ST	BALTIMORE	21201	N	N
WENDY'S	1604 CONOWINGO RD	BEL AIR	21014	N	N
WENDY'S	1950 PULASKI HWY	EDGEWOOD	21040	N	N
WENDY'S	1060 JOPPA FARM RD	JOPPA	21085	N	N
WERNER'S	231 E REDWOOD ST	BALTIMORE	21202	N	N
WEST ELM	1301 DOCK ST	BALTIMORE	21231	N	N
WHALE LLC	100 PAINTERS MILL RD STE 900	OWINGS MILLS	21117	N	N
WHITE ENVELOPE	301 W 29TH ST	BALTIMORE	21211	N	N
WHITE MARSH TRUCK STOP	11424 PULASKI HWY	WHITE MARSH	21162	N	N
WHITE MARSH VOLUNTEER FIRE CO	5419 EBENEZER RD	WHITE MARSH	21162	N	N
WHITEHALL BUSINESS CENTER LLC	11011 MCCORMICK RD STE 300	HUNT VALLEY	21031	N	N
WHITING-TURNER CONTRACTING CO	300 E JOPPA RD 8TH FL	BALTIMORE	21286	N	N
WHOLE FOODS	1001 FLEET ST	BALTIMORE	21202	N	N
WHOLE FOODS	10275 LITTLE PATUXENT PKWY	COLUMBIA	21044	N	N
WICKED SISTERS	3845 FALLS RD	BALTIMORE	21211	N	N
WILKINS, KELLY	6808 CROSSWAY	DUNDALK	21222	N	N
WILLIAMS, CHRIS E	901 ST. GEORGE CT	EDGEWOOD	21040	N	N
WILLIAMS-SONOMA	70 VILLAGE SQUARE	BALTIMORE	21210	N	N
WILLIAMS-SONOMA	10300 LITTLE PATUXENT PKWY #1020	COLUMBIA	21044	N	N
WILMOT MODULAR STRUCTURES	5812 ALLENDER RD	WHITE MARSH	21162	N	N
WILSON LIGHTING & INTERIORS	208 YORK RD	TOWSON	21204	N	N
WILSON, SANDRA L	805 GILES ST APT 2	HAVRE DE GRACE	21078	N	N
WINE MERCHANT	10741 FALLS RD	LUTHERVILLE	21093	N	N
WINE WORLD BEER & SPIRITS	406 CONSTANT FRIENDSHIP BLVD	ABINGDON	21009	N	N
WINGS N PIES	625 EDGEWOOD RD	EDGEWOOD	21040	N	N
WINLI ASIAN RESTAURANT	2519 PUTTY HILL AVE	PARKVILLE	21234	N	N
WINTERS RUN INN	1907 PHILADELPHIA RD	JOPPA	21085	N	N
WOCKENFUSS CANDIES	825 DULANEY VALLEY RD	TOWSON	21204	N	N
WOODFIRE KITCHEN	17114 YORK RD	PARKTON	21120	N	N
WPS PAINT & DECORATING CENTER	2906 EMMORTON RD	ABINGDON	21009	N	N
WRIGHT JR., GEORGE W	101 F & S DR	CAMBRIDGE	21613	N	N

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WYATT, SHARON M	919 WINTERS CT	BEL AIR	21014	N	N
YAMA SUSHI	4347 EBENEZER RD	WHITE MARSH	21236	N	N
YAMATO SUSHI	51 W AYLESBURY RD	TIMONIUM	21093	N	N
YARD ARTIST ENTERPRISES	1550 HARFORD SQUARE DR	EDGEWOOD	21040	N	N
YOGA FRESH	308 N MAIN ST	BEL AIR	21014	N	N
YOUNG, CARL	1927 QUEENSWAY	BALTIMORE	21222	N	N
YUM YUM	2501 N CHARLES ST	BALTIMORE	21218	N	N
YVES DELORME	10751 FALLS RD	LUTHERVILLE	21093	N	N
Z GALLERIE	10300 LITTLE PATUXENT PKWY STE 1910	COLUMBIA	21044	N	N
ZANNINO CATERING	7770 GOUGH ST	BALTIMORE	21224	N	N
ZAPPULLA, DARA A	2007 FERNGLEN WAY	BALTIMORE	21228	N	N
ZAPPULLA, TIFFANY	206 S EXETER ST	BALTIMORE	21202	N	N
ZEE MEDICAL	931 S CONKLING ST	BALTIMORE	21224	N	N
ZEKE'S COFFEE	4719 HARFORD RD	BALTIMORE	21214	N	N
ZIEGLER JR., KENNETH	16 MELANIE CT	BALTIMORE	21234	N	N
ZION CHURCH OF THE CITY OF BALTIMORE	400 E LEXINGTON ST	BALTIMORE	21202	N	N
ZOES KITCHEN	6300 YORK RD	BALTIMORE	21212	N	N
ZOES KITCHEN	10130 REISTERSTOWN RD STE 30	OWINGS MILLS	21117	N	N
ZOES KITCHEN	5201 CAMPBELL BLVD	WHITE MARSH	21236	N	N
ZORBA'S PIZZA	2000 PULASKI HWY	EDGEWOOD	21040	N	N

# Economic and Fiscal Impacts of the Film Production Tax Credit in Maryland

*Prepared for*  
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## 1.0 Executive Summary

The following report studies and elaborates on the economic and fiscal impacts associated with the *Maryland Film Production Employment Act of 2011*, as requested by MFIC and conducted by Towson University's RESI.

By comparing tax credits claimed with tax revenues generated, RESI determined the ROI of the film tax credit program between CY 2012 and CY 2015.

- For every reported \$1 claimed in film tax credits, Maryland gains \$1.03 in total additional property, sales, income, and other tax revenues.
- Were the tax credit to be doubled or uncapped, the expected ROI would increase to \$1.05 for every \$1 of tax credit claimed between CY 2012 and CY 2015.

Below are RESI's key findings in regard to the economic and fiscal impacts of the projects that will receive tax credits under the *Film Production Employment Act of 2011*. Impacts were determined for the lifetime of the program, FY 2011 through FY 2016.

### Economic Impacts, FY 2011–2016

- The current tax credit program has the ability to support an annual average of more than 690 FTE jobs, a total of nearly \$200.0 million in output, and a total of approximately \$86.0 million in wages (an annual average of \$56,487 per person<sup>1</sup>) through FY 2016.
- Of the five projects that have already received tax credits under the new incentive program:
  - The number of Maryland hires (technicians, actors and extras) ranged from 69 to 2,198 persons, an average of 746 Maryland hires per project.
  - The number of Maryland businesses utilized ranged from 338 to 1,814, averaging nearly 860 Maryland businesses and vendors per project that were positively impacted by the incentive applicant projects.<sup>2</sup>
- Overall, the additional output Maryland receives from every \$1 claimed under the current program is \$3.69.
- If the tax credit cap was doubled, to \$15.0 million a year from the current \$7.5 million, Maryland could see productions support an annual average of approximately 1,090 FTE jobs, a total of more than \$321.3 million in output, and a total of approximately \$141.8 million in wages through FY 2016. If the program was doubled, Maryland would receive an additional \$3.97 in output per every \$1 of tax credit claimed.
- If there were no tax credit cap limit, Maryland could see productions support an annual average roughly 1,885 FTE jobs, a total of \$556.3 million in output, and a total of \$207.3 million in wages in Maryland through FY 2016. If the program was uncapped,

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<sup>1</sup> According to the BLS, Maryland's average annual wages per person in 2012 amounted to approximately \$54,000.

<sup>2</sup> Catherine Batavick, email attachment to author, August 29, 2013.

preliminary estimates indicated that Maryland could receive an additional \$3.49 in output per every \$1 of tax credit claimed.

- On average, a production may add \$1.1 million per year in tourism-induced spending. In some cases, such as *Dirty Dancing*, positive economic impacts are being seen in the community where filming took place more than 25 years after the movie was released.<sup>3</sup>

### Fiscal Impacts, FY 2011–FY 2016

- RESI reviewed tax revenue data from CY 2012 through CY 2015.<sup>4</sup>
- During that period of time, the total tax credit claimed by productions was estimated to be approximately \$48.8 million.<sup>5</sup>
- Between CY 2012 and CY 2015, RESI found total additional tax revenues of more than \$49.2 million.
- Overall, the return on investment between CY 2012 and CY 2015 reported for every \$1 claimed in film tax credits, Maryland gains \$1.03 in total additional property, sales, income, and other tax revenues.
- Using a similar methodology, RESI found if the tax credit were to be doubled or uncapped under current assumptions then Maryland could expect a \$1.05 return on investment for every \$1 of tax credit claimed between CY 2012 and CY 2015.

### Community Impacts

In addition to the measurable impacts shown in this report, there are the additional impacts felt by local businesses and communities.

- An average of nearly 860 vendors per project is positively impacted.
- RESI received testimonials from various supporters, including the owners and managers of furniture and consignment stores, rental car services, hotel and lodging facilities, and other businesses providing products and services during production.
  - Due to business received from the film industry, local businesses have seen expansion, increased employment, a diversification of their client base, and stabilization of revenue stream.
  - Some businesses cite expansion of the film industry as being responsible for their ability to remain open and to grow.
  - Hotels, restaurants, and retailers are all utilized and benefit from cast and crew staying onsite or nearby during production.
- RESI spoke directly with several locally impacted business owners and industry personnel.

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<sup>3</sup> The Dirty Dancing Festival, "About the Dirty Dancing Festival."

<sup>4</sup> RESI negated the inclusion of CY 2011 and CY 2016 to create a balanced report of productions and tax credit claims. CY 2011 reported one production receiving a tax credit, but its claim would not occur until CY 2012. CY 2016 would include tax credits claimed for productions in CY 2015, but no additional productions if the program ends in FY 2016.

<sup>5</sup> Please refer to Appendix B for more information on assumptions made in RESI's analysis.

- One interviewee pointed out that the filming community requires a vast amount of personnel, who in turn contribute to local businesses, the economy, and tax revenues.
- Another interviewee cited increased film production as being responsible for the creation of new local companies and also increasing tourism.
- An additional interviewee spoke out about the positive impacts on the community as a whole. Stating that the presence of production teams lead to increased safety, mentorship opportunities, and charity involvement.

### Film-Induced Tourism

- Not only does film and television production create FTE jobs and induce spending, but it also creates positive long-term impacts for a community.
  - When a location appears in popular productions, the scenes from that production have the potential to create icons out of once little known places and sights. This is known as film-induced tourism.
  - A few areas in Maryland have benefited from or capitalized on this—the town of Berlin hosted filming of *Runaway Bride* and *Tuck Everlasting*, while St. Michaels and the surrounding area hosted *The First Kiss*, *The Wedding Crashers*, *Failure to Launch*, *Swimmers*, *Silent Fall*, and more.
  - The Inn at Perry Cabin in St. Michaels, Maryland, appeared in both *The First Kiss* in 1928 and *The Wedding Crashers* in 2005—a fact boasted on its website.<sup>6</sup> Following the release of *The Wedding Crashers*, fans have flocked to the Inn for their own weddings.<sup>7</sup>
- Locations not only draw attention due to filming, but also from the stars who promote and provide positive attention to Maryland, its assets, and local businesses.
  - Following filming of *Better Living Through Chemistry*, Jane Fonda publicly spoke about “how utterly charming” Annapolis is on her blog.<sup>8</sup> Jane Fonda has been referred to as “Annapolis’ newest ambassador.”<sup>9</sup>
  - In 2013 Julia Louis-Dreyfus remembered to thank the show’s “wonderful crew in Baltimore” when she recently won an Emmy for her performance on *Veep*.<sup>10</sup>
  - When Kevin Spacey has free time, he likes to take in the local culture and enjoy a good meal—in 2012 he listed his favorite restaurants for *Men’s Journal*.<sup>11</sup> An Annapolis restaurant, Metropolitan Kitchen & Lounge, made the cut.<sup>12</sup> Spacey referred to it as “a very cool place.”<sup>13</sup>

<sup>6</sup> The Inn at Perry Cabin, “The Hotel: Weddings & Honeymoons.”

<sup>7</sup> Shay, “Stars shine in Maryland, as state pulls in more film and TV productions.”

<sup>8</sup> Fonda, “Better Living Through Chemistry.”

<sup>9</sup> Rosen, “Jane Fonda smitten with Annapolis.”

<sup>10</sup> TV News Desk, “Julia Louis-Dreyfus Wins Emmy for Lead Actress in a Comedy Series.”

<sup>11</sup> Brendel, “Kevin Spacey’s Favorite Late-Night Restaurants.”

<sup>12</sup> Ibid, 2.

<sup>13</sup> Ibid.

## 2.0 Introduction

The following report studies and elaborates on the economic and fiscal impacts associated with the *Film Production Employment Act of 2011*, as requested by MFIC and conducted by Towson University's RESI.

The arts, and specifically the motion picture and video industry, are a vital part of the economy. In 2013, for the first time, the Bureau of Economic Analysis (BEA), part of the U.S. Department of Commerce, quantified the economic impact of the arts.<sup>14</sup> In 2011 arts industries in the United States supported two million workers, \$289.5 billion in wages, and \$504.0 billion in output.<sup>15</sup> Largely contributing to these totals was the motion picture and video industry—supporting more than 300,000 jobs and \$25.0 billion in wages.<sup>16</sup> Through production incentives, states across the nation are trying to maximize these impacts.

The *Film Production Employment Act of 2011*, or SB 672, sponsored by Senator Edward J. Kasemeyer, received unanimous support in Maryland's General Assembly and was signed into law during the 2011 Maryland General Assembly, replacing the former rebate program.<sup>17</sup> <sup>18</sup> The *Film Production Employment Act of 2011* allowed for Maryland's DBED to award up to \$7.5 million in tax credits per year for FY 2012 through 2014.<sup>19</sup> Qualifying feature films were eligible for a tax credit of up to 25 percent of direct costs, and television series were eligible for a tax credit of up to 27 percent of direct costs.<sup>20</sup>

In 2012, SB 1066 was introduced to increase the amount of total annual credits to \$22.5 million and to extend the program to July 2016.<sup>21</sup> However, it was not until 2013's SB 183, that these changes were seen. SB 183 increased the available tax credits for FY 2014 to \$25 million and extended the incentive program—of \$7.5 million per year—through FY 2016.<sup>22</sup>

Contrary to how some have characterized it, the film incentive offered in Maryland is not an upfront cash payout from the State to production entities.<sup>23</sup> As described by the Maryland Film Office, the film incentive is first applied for. Then, following approval, production occurs—generally during a single CY. Assuming production wraps prior to December 31 of a given year, the production can apply the approved tax credit amount upon filing taxes in the following CY. Typically, a production applying for the film incentive spends during production in one CY,

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<sup>14</sup> Recio, "Who knew? The arts bring big bucks to the economy."

<sup>15</sup> Ibid.

<sup>16</sup> Ibid.

<sup>17</sup> Senator Kasemeyer, "SB 672," 1.

<sup>18</sup> General Assembly of Maryland, "Explanation of Motions and Actions SB 672."

<sup>19</sup> Senator Kasemeyer, "SB 672," 1.

<sup>20</sup> Ibid.

<sup>21</sup> Ibid.

<sup>22</sup> Chair, Budget and Taxation Committee and Senator Kasemeyer, "Senate Bill 183," 6.

<sup>23</sup> The Maryland Film Office, "Film Production Activity Tax Credit."

## Economic and Fiscal Impacts of the Film Production Tax Credit in Maryland

RESI of Towson University

contributing to Maryland’s economy in the process, and then claims the tax credit in the following CY.

The Maryland Film Office, a division of DBED, tracks each incentive applicant, the correlating incentive amount, production expenditures, and the number of local hires for each project—covering both the previous grant program and the current tax credit program. Since the *Film Production Employment Act of 2011* went into effect in 2011, five film and television projects received a tax credit. As of FY 2013, the new program allocated \$16.6 million in tax credits between five productions filmed in FY 2012 and FY 2013—resulting in production expenditures of approximately \$84.1 million.

Between these five projects, an average of 746 local hires (technicians, actors, and extras) were made per project. Project hires ranged from 69 persons to 2,198 persons. Additionally, the number of local vendors used by each project is tracked. On average, nearly 860 Maryland vendors per project were positively impacted by the incentive applicant projects—ranging from 338 to 1,814 Maryland businesses and vendors.<sup>24</sup> Production activity is summarized in Figure 1.

**Figure 1: Production Activity**

Activity	Average	Minimum	Maximum
Tax Credit Amount	\$3,321,871	\$231,250	\$11,676,029
Production Expenditures	\$16,821,480	\$962,531	\$63,680,906
Maryland Hires	746	69	2,198
Technicians	156	32	381
Actors/Extras	590	37	1,817
Maryland Businesses/Vendors	857	338	1,814
Maryland Hotel Nights	2,952	79	9,479

Source: Maryland Film Office

On average, the five projects that utilized the tax incentive program in Maryland had expenditures of nearly \$16.8 million per project. Production expenditures ranged from less than \$1.0 million to \$63.7 million. The average incentive amount per project was approximately \$3.3 million.

Based on information provided by Cast and Crew Entertainment Services, a leading provider of payroll services in the film/television industry, film incentives fall into three general categories: rebates, grants, or tax credits.<sup>25</sup> Often, tax credits are provided. Film tax credits come in a variety of forms: refundable, non-refundable, transferable, or non-transferable.<sup>26</sup>

<sup>24</sup> Catherine Batavick, email attachment to author, August 29, 2013.

<sup>25</sup> Cast and Crew Entertainment Services, “The Incentives Program: United States, Canada and United Kingdom,” 5.

<sup>26</sup> Flippen, et al “Beyond the Basics,” 1.

What Maryland offers is “a refundable income tax credit of up to 25 [percent] of qualified direct costs of a film production activity” and up to 27 percent for television series.<sup>27</sup> The slightly higher incentive for television series was added at the recommendation of the *Report of the Film Production Workgroup* in 2009. It is vital to encourage television series to film in Maryland as they have the ability to “[provide] employment for a longer period of time for many Maryland workers and [support] hundreds of small businesses in Maryland.”<sup>28</sup> This policy “would give Maryland a competitive advantage over other states.”<sup>29</sup> Since enactment of the *Film Production Employment Act of 2011*, HBO’s *Veep* and Netflix’s *House of Cards* have commenced production in Maryland.

For the purposes of this study, RESI analyzed the economic and fiscal impacts of the five projects that have received a tax credit as part of the *Film Production Employment Act of 2011* to date. Filming for these projects took place during CY 2011 and CY 2012. The projects analyzed included two television series and three feature films. Inputs for the analysis used to determine the economic and fiscal impacts were provided by the Maryland Film Office and through RESI’s findings from a review of relevant publicly available documents. The economic impacts include employment, output, and wages. The fiscal impacts include state and local tax revenues (property, income, sales, payroll, etc.). RESI used information provided on these productions to make assumptions for future productions and determine impacts for CY 2013 through CY 2015.

In addition to the quantitative analysis of these projects, RESI conducted a thorough review of the history of filming in Maryland, existing literature regarding incentives in Maryland, and existing literature regarding incentives in other states. The literature review focused on states with successful tax credit programs, many of which are significantly larger (i.e., non-capped programs) than Maryland’s program. The comparison determined whether or not the size of the credit has exponential impacts on the state, and was used to assess the competitiveness of Maryland’s existing program.

### 3.0 Sample Incentive Programs

A comparison of Maryland’s incentive programs with similar programs in other states determined similarities and differences between Maryland’s program and the programs of other states. Specifically, RESI focused on Louisiana, Georgia, and Massachusetts. Like Maryland, each of these states utilizes a tax credit program. However, while Maryland has an annual cap in place, the programs in Georgia, Louisiana, and Massachusetts are uncapped. Of the states researched, Maryland and Massachusetts are the only two with a sunset date in effect for their incentive programs.

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<sup>27</sup> The Maryland Film Office, “Film Production Activity Tax Credit.”

<sup>28</sup> Film Production Workgroup, “Report of the Film Production Workgroup,” 3.

<sup>29</sup> Ibid.

### 3.1 Incentives and Filming in Maryland

Maryland's natural beauty, distinct neighborhoods, and many resources—including a wide variety of scenic landscapes, architectural backdrops, and a talented workforce—have drawn film and video productions into the state.<sup>30</sup> In addition to the state's natural incentives, the Maryland Film Office and the Baltimore Film Office further promote the local film industry by providing services and incentives to production companies considering filming in Maryland. Through their respective websites, the Maryland Film Office and the Baltimore Film Office provide libraries of photographs of the many locations considered ideal for filming and a local crew and resources directory for out-of-state companies.<sup>31 32</sup> The Maryland Film Office provides a bulletin board advertising in-state opportunities as well.<sup>33</sup> Frederick and Prince George's Counties also have film offices promoting their respective regions.<sup>34 35</sup>

Maryland has hosted a number of prominent film projects over the years, boasting film credits dating back to the early 1900s.<sup>36</sup> The two most recent well known series filmed in Maryland are *Veep* and *House of Cards*, filmed during CY 2011 and CY 2012. Season one of *House of Cards*, a Netflix television series, filmed for a reported 139 days in CY 2012.<sup>37</sup> Season one of *Veep*, an HBO series, filmed in the state in CY 2011 for 38 days, in addition to the pilot episode, which filmed for a reported six days in Maryland.<sup>38</sup>

HBO has filmed a number of original series and films in Maryland, some of which fall under the previous rebate program.<sup>39</sup> Adding to the list of political features filmed in Maryland, HBO's *Game Change*, released in 2012, documents John McCain's 2008 presidential campaign and the implications of his choice of running mate, Sarah Palin.<sup>40</sup> *The Wire*, a popular HBO series created by former Baltimore Sun employee David Simon, was also filmed in Maryland from its inception in 2002 until its fifth and final season filmed in 2008.<sup>41</sup>

A number of movies filmed in Maryland were some of the top grossing movies of their release years in the domestic market. Some of those include *The Blair Witch Project* and *Runaway Bride* in 1999 (\$141 million and \$152 million, respectively) and *Wedding Crashers* in 2005 (\$209 million).<sup>42</sup>

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<sup>30</sup> The Maryland Film Office, "Welcome!"

<sup>31</sup> Ibid.

<sup>32</sup> Baltimore Film Office, "Baltimore Film Office."

<sup>33</sup> The Maryland Film Office, "Welcome!"

<sup>34</sup> Frederick Film Office, "The Film Office of Frederick MD."

<sup>35</sup> Prince George's Arts and Humanities Council, "Prince George's County Film Office."

<sup>36</sup> Maryland State Archives, "Maryland at a Glance, Arts."

<sup>37</sup> The Maryland Film Office, "Economic Impact of Filmmaking on the Maryland Economy."

<sup>38</sup> Ibid.

<sup>39</sup> Sage, "An Economic Assessment of Maryland's Film & Television Production Industry and Policy Implications."

21.

<sup>40</sup> IMDb, "Game Change."

<sup>41</sup> IMDb, "The Wire."

<sup>42</sup> The Numbers, "All Time Highest Grossing Movies in the Domestic Market."



The Maryland Film Office has tracked films, television series, documentaries, commercials, and other projects through applications for sales tax exemption, applications for production rebates or tax credits, and submissions of production expenditure forms. The economic impacts of projects have been calculated for each FY since FY 1995. The average annual impact of filmmaking has been \$76.0 million, with major projects filming an average of roughly 30 days in Maryland.<sup>43</sup> The economic impact of filmmaking in Maryland was \$123.5 million for FY 2012, a nearly 95 percent increase from the previous year. In addition, the FY 2012 impact was the highest reported by the Maryland Film Office since FY 2006. The impacts in FY 2006 were determined to be \$158.0 million, with fourteen projects such as *Step Up*, *The Wire* (season four), *The Visiting*, and others filmed in Maryland that year.<sup>44</sup>

Due to the ease of filming in Maryland, locations within the state frequently stand in for the District of Columbia; instances of this can be seen in *Veep* and *House of Cards*, where Baltimore City stood in for the District of Columbia. DBED estimated the second season of *Veep* to have an economic impact of more than \$40 million.<sup>45</sup> *House of Cards*, which began filming in Maryland in May 2012, transformed the Maryland House of Delegates chamber to act as the United States Senate rather than film onsite in DC.<sup>46</sup> The Maryland Film Office estimated that season one of *House of Cards*, resulted in \$140 million in economic impact for the state.<sup>47</sup>

While RESI studied the economic and fiscal impacts associated with the *Film Production Employment Act of 2011*, using data existing data from five projects that have already claimed the tax credit under the new program, Sage Policy Group, Inc., previously studied the impacts of the motion picture and video industry as a whole.<sup>48</sup> In 2010, Sage prepared a report that provided an assessment of the economic impacts of the film and television production industry on Maryland. The report was commissioned by DBED to assist in responding to a request in the Joint Chairman's Report from the Chairs of Senate Budget and Taxation Committee and House Committee on Appropriations.

Sage's study found that in 2008 impacts of the motion picture and video industry as a whole totaled more than 11,000 FTE jobs and nearly \$300.0 million in wages and supported \$1,329.0 million in business sales.<sup>49</sup> Sage utilized IMPLAN, an input-output model, to determine the economic impacts of the industry in Maryland.<sup>50</sup> Unlike REMI, which RESI used in its analysis,

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<sup>43</sup> The Maryland Film Office, "Economic Impact of Filmmaking on the Maryland Economy," 1–2.

<sup>44</sup> Ibid.

<sup>45</sup> Pyles, "Eye on Annapolis: Tax credit keeps 'Veep' filming in Maryland."

<sup>46</sup> Cox, "'House of Cards' to take over Senate House."

<sup>47</sup> Ibid.

<sup>48</sup> The key differences between Sage's study and RESI's: Sage analyzed the entire motion picture and video industry and used the IMPLAN input/output model, whereas RESI analyzed only those projects associated with the Film Production Employment Act of 2011 and used the REMI PI+ input/output model.

<sup>49</sup> Sage, "An Economic Assessment of Maryland's Film & Television Production Industry and Policy Implications."

11.

<sup>50</sup> Ibid, 43.

IMPLAN is a static model, meaning that changes in a previous period are not accounted for in future years. The model negates price changes from increased levels of economic activity and treats resources as infinite. The following findings from RESI use REMI—a dynamic model that includes price and wages changes over time, labor supply constraints, and forecasts future economic outcomes.

### 3.2 Incentives and Filming in Other States

Prior to 2000 many productions left the United States in favor of Canada due to the relative strength of the U.S. dollar and financial production incentives offered in Canada.<sup>51</sup> This phenomenon became known as “runaway production.”<sup>52</sup> By the early 2000s, states across the country began to take notice. After observing Canada’s recruitment of moviemakers away from New York and Los Angeles, states began to develop their own incentive programs to attract productions.<sup>53</sup> According to Entertainment Partners, financial incentives for film and television productions are now offered in 46 states.<sup>54</sup>

Due to the vast positive economic impacts of film and television production, the competition to attract production companies has steadily increased—as evidenced by the increased number of available film incentives. In recent years, productions have been leaving Los Angeles County as cost-conscious producers routinely choose to film in more tax friendly states.<sup>55</sup> Even *The Tonight Show*, which has called Los Angeles home for 40 years, plans to leave for New York City to take advantage of its tax incentives.<sup>56</sup> In 2005, 80 percent of network dramas were based in Los Angeles, a percent which dropped to 50 percent in 2010 and further to less than 10 percent in 2012.<sup>57</sup>

To gauge the competitiveness of Maryland’s film tax credit incentive program, RESI analyzed other states’ programs and the impacts seen due to program utilization. It should be noted that reporting methods vary from state to state. A summary of these programs can be found in Figure 2. For a summary of incentive programs for these states and others, please refer to Appendix D.

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<sup>51</sup> Film Production Workgroup, “Report of the Film Production Workgroup,” 4.

<sup>52</sup> Ibid.

<sup>53</sup> NPR, “A Thin Line: Economic Development Or Corporate Welfare?”

<sup>54</sup> Somers, “Maryland gambles on film incentives with ‘House of Cards’.”

<sup>55</sup> Verrier, “Los Angeles losing the core of its TV production to other states.”

<sup>56</sup> Nurin, “TV shows and films in N.J. can spell big pay day for tourism industry.”

<sup>57</sup> Verrier, “Los Angeles losing the core of its TV production to other states.”

Figure 2: Summary of Similar Studies<sup>58</sup>

State	Incentive	Jobs	Output	Dollars (in millions)		
				Wages	Sales	Tax Revenues
LA (2012)	30% + 5% Resident Labor	14,000	Not reported	\$717.9	\$1,034.1	Not reported
GA (2010)	20% +10% Promo	8,800	\$1,159.7	\$419.9	Not reported	\$125.5
MA (2011)	25% Spend 25% Payroll	2,220	\$375.3	\$183.0	Not reported	Not reported

Sources: Louisiana Entertainment; Scott & Associates; Georgia USA; Meyers, et al; Massachusetts Film Office; HR&A

### Louisiana

Since 2006, Louisiana has been home to more than 300 film and television productions and comes in third in production after California and New York.<sup>59</sup> In 2013, feature film production in Louisiana increased—during the year multiple television series came to Louisiana as well.<sup>60</sup> According to a study completed by Loren C. Scott & Associates, Inc., the impact of film production spending in Louisiana for CY 2012 amounted to more than \$1.0 billion in sales, \$717.9 million in wages, and more than 14,000 jobs.<sup>61</sup> The same study determined that the impact of film infrastructure spending for CY 2012 totaled \$37.4 million in sales, \$11.8 million in wages, and 294 jobs.<sup>62</sup>

### Georgia

Since 1972, Georgia has hosted more than 700 film and television productions—making it one of the top five production destinations in the country—and generated more than \$7.0 billion in economic impact.<sup>63</sup> Some of the films recently shot in Georgia include *Joyful Noise* and *American Reunion*.<sup>64</sup> Since 2008, more than 30 industry-specific supplier companies have expanded or relocated to Georgia, helping the state’s entertainment industry to expand and employ more than 25,000 residents.<sup>65</sup> A study performed by Meyers Norris Penny, LLP, on the impacts of productions that have been approved to receive the tax credit, determined that the impacts of production spending in 2010 totaled nearly 8,800 jobs, more than \$419.9 million in wages, more than \$1,159.7 million in output, and over \$125.5 million in state and local tax revenues.<sup>66</sup>

<sup>58</sup> Some figures are rounded.

<sup>59</sup> Louisiana Entertainment, “Overview.”

<sup>60</sup> Louisiana Entertainment, “Screening Room.”

<sup>61</sup> Scott & Associates, “The Economic Impact of Louisiana’s Entertainment Tax Credit Programs,” 16.

<sup>62</sup> Ibid, 17.

<sup>63</sup> Georgia USA, “Georgia Film and TV Facts.”

<sup>64</sup> Ibid.

<sup>65</sup> Ibid.

<sup>66</sup> Meyers, et al, “Economic Contributions of the Georgia Film and Television Industry,” 9.

## Massachusetts

Massachusetts has four film and television credits to its name already for 2013, nine from 2012, and eight from 2011.<sup>67</sup> The Motion Picture Association of America (MPAA) commissioned a study on the impacts of the film tax incentive program for 2011.<sup>68</sup> HR&A Advisors, Inc., which conducted the study for MPAA, estimated that the Massachusetts Film Tax Incentive Program supported approximately 2,220 FTE jobs, \$183.0 million in wages, and \$375.3 million in output in 2011.<sup>69</sup>

### 3.3 Previous Programs and Studies

Some states, such as Connecticut and Wisconsin, have recently ended or modified their incentive programs.<sup>70</sup> Effective July 1, 2013, incentives for feature films have been suspended in Connecticut for two years as the state attempts to mitigate its projected deficit.<sup>71</sup> However, television and digital animation in Connecticut are to continue to receive incentives.<sup>72</sup> Numerous reforms to Wisconsin's tax code were included in a May 2013 bill—among them was the elimination of film tax credits.<sup>73</sup> The bill estimated that eliminating “the film tax credits in 2014 would reduce [General Purpose Revenue] expenditures by \$500,000 in 2014-15.”<sup>74</sup>

Some previously aggressive programs, such as Michigan and New Mexico, have recently cut back on incentives. In 2008, Michigan's film industry boomed with the creation of its original film incentive—the program offered a rebate of up to 42 percent on production expenditures and had no cap.<sup>75</sup> In FY 2012, a cap of \$25 million was implemented.<sup>76</sup> However, the cap was raised to \$50 million in FY 2013.<sup>77</sup> Senate Majority Leader Randy Richardville (R-Monroe) explained the changes as being “designed to help make sure more of the incentive money comes back to or stays with the Michigan economy.”<sup>78</sup> Similarly, in New Mexico, lawmakers compromised at an incentive program of 25 percent with a cap of \$50 million a year—a drop from the nearly \$66 million in incentives paid out in 2010.<sup>79</sup>

A multitude of studies have analyzed the economic impacts of the film industry and film incentives, each with their own unique methodology. For instance, the study submitted by Sage in 2010 “did not take into account items such as capital construction, the time value of money,

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<sup>67</sup> Massachusetts Film Office, “Filmography.”

<sup>68</sup> HR&A, “Economic Impacts of the Massachusetts Film Tax Incentive Program,” 4.

<sup>69</sup> Ibid.

<sup>70</sup> Somers, “Maryland gambles on film incentives with ‘House of Cards’.”

<sup>71</sup> Loh, “Closing credits: CT sours on movie incentives.”

<sup>72</sup> Ibid.

<sup>73</sup> Drekard, “Wisconsin Plan Cuts Rates, Broadens Bases, Improves State Business Tax Climate.”

<sup>74</sup> Lang, “Tax Reform Proposal-Final,” 11.

<sup>75</sup> Eichler, “With Film Incentive Capped, Michigan's Movie Jobs Face An Uncertain Future.”

<sup>76</sup> HuffPost Detroit, “Michigan Film Industry Expected To Receive Extra \$25 Million In 2013 Budget After 2012's Steep Cuts.”

<sup>77</sup> Ibid.

<sup>78</sup> Martin, “Making movies: Michigan film incentive program likely to stay at \$50 million as part of budget plan.”

<sup>79</sup> Block, “New Mexico State Senate Votes to Preserve Film Tax Credit Program.”

increased tourism, or the economic benefit of incented production activity on indigenous film and television industry in Maryland,” all of which would have increased the impact and, therefore, the ROI.<sup>80</sup> Other reports, such as HR&A’s report on the impact in Massachusetts, used collected production spending for both payroll and non-payroll expenses. It should be noted that for spending on individual salaries over \$1 million, only the direct economic impacts were taken into consideration.<sup>81</sup>

## 4.0 Public Opinion

Local media and state and national organizations have covered the topic of the use of tax credits and rebates to incentivize production in Maryland and other states. Support has come from both Democrats and Republicans.

The Maryland General Assembly unanimously supported the passage of the *Film Production Employment Act of 2011*.<sup>82</sup> Governor Martin O’Malley (D) recently touted the benefits of production activity in Maryland. O’Malley announced that the first season of *House of Cards* had an economic impact of \$140 million in Maryland, and created 2,200 jobs in the state.<sup>83</sup> O’Malley’s has been cited stating that the availability of film tax credits drew the production in, making the vast impacts possible.<sup>84</sup> In the 2013 “Maryland Department of Business and Economic Development Annual Report” O’Malley cites investment in film incentives as one of the keys to Maryland creating “more jobs, more opportunities and a stronger middle class.”<sup>85</sup>

In Maryland, support for film production incentives has been bipartisan. Former Governor Robert Ehrlich (R), a long-time supporter of film production incentives, praised the industry during his gubernatorial bid for a second term, when he campaigned to increase in Maryland’s film production incentives.<sup>86</sup> Ehrlich has been quoted as stating that “Most of Maryland doesn’t understand the economics of this industry...There’s no downside this industry brings to the state; it’s all upside.”<sup>87</sup>

The Maryland Film Office has received numerous letters expressing support for the program, eight of which were shared with RESI.

### 4.1 Incentive Opposition

In contrast with the history of bipartisan support for film production incentives seen in Maryland, film incentive programs have recently received some opposition. Maryland Delegate

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<sup>80</sup> Film Production Workgroup, “Report of the Film Production Workgroup,” 8.

<sup>81</sup> HR&A, “Economic Impacts of the Massachusetts Film Tax Incentive Program,” 20.

<sup>82</sup> General Assembly of Maryland, “Explanation of Motions and Actions SB 672.”

<sup>83</sup> Zurawik, “‘House of Cards’ brings \$140 million to Maryland, state says.”

<sup>84</sup> Ibid.

<sup>85</sup> Maryland Department of Business & Economic Development, “Maryland Department of Business and Economic Development Annual Report 2013,” 1.

<sup>86</sup> Dance, “Ehrlich vows to restore Maryland’s film incentives fund.”

<sup>87</sup> Ibid.

Mark N. Fisher, Calvert County Republican, recently questioned what he characterized as the subsidizing of Hollywood productions. While supporters feel the tax credits directly benefit Maryland workers and businesses, Fisher questions why tax credits are not given directly to local businesses. Fisher was quoted as saying that it was “odd and troubling” for the state to provide \$40 million over three years to studios outside the state, and not provide tax credits for small businesses and persons residing locally.<sup>88</sup> However, the film industry has been repeatedly cited as increasing employment in the state for local union and non-union film professionals and for providing an economic boost for small businesses in Maryland.

Pointing to several states that have reconsidered film incentives, Eileen Norcross, a senior research fellow with the Mercatus Center at George Mason University, said that these incentives “don’t bring in as much in-state jobs and income as anticipated,” and they are not “the economic generator that they advertise it to be.”<sup>89</sup> Massachusetts Representative Angelo M. Scaccia has referred to film tax credits as “a slippery slope.” Scaccia elaborated by explaining that while such incentives worked when only a few states offered them, now each state strives to “make it even more attractive to these folks to do a film in that state.”<sup>90</sup> However, competition is part of a healthy economy, and the film industry brings more to a community than direct economic impact. In fact, some areas mourn the loss of production activity—such is the case with Albuquerque, New Mexico, when the television series *Breaking Bad* recently concluded production activity.

#### 4.2 Support and Testimony

Even those who generally oppose such programs have spoken out in favor of film incentives. While criticizing tax breaks and other government support for industries such as banking and agriculture in an interview, Oliver Stone defended them for Hollywood. The director said that many movies can be shot anywhere, but wherever that may be, actors and crew members have to pay state income taxes. “It’s good,” Stone said of film incentives.<sup>91</sup>

A number of the more than 4,000 positively impacted businesses in Maryland have written in support of legislation on the tax credits that attract filmmaking projects to the state. The personal accounts describe benefits from the industry’s in-state spending on local businesses that sell or rent goods and services essential to the production process. RESI received testimonials from various supporters, including the owners and managers of furniture and consignment stores, rental car services, hotel and lodging facilities, and others providing products and services during production, the results of which are summarized below.

A provider of lumber and materials to productions such as *Veep* and *House of Cards* expressed support of increasing the cap for tax credits in Maryland due to its recent increase in

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<sup>88</sup> Somers, “Maryland gambles on film incentives with ‘House of Cards’.”

<sup>89</sup> Ibid.

<sup>90</sup> Ibid.

<sup>91</sup> Story, “As Companies Seek Tax Deals, Governments Pay High Price.”

employment, expansion of its main warehouse, and addition of a high end showroom; all of which was a direct result of business it received from the film industry. These major improvements resulted in this Maryland business being approached by major manufacturers to act as a distributor in Maryland—an opportunity that will have long-term benefits.<sup>92</sup>

A majority of the businesses supporting the tax credit cited the film industry's main benefit as allowing them to diversify their client base and stabilize their revenue stream, thus enabling those businesses and the many others they support to better recover from the economic decline experienced in recent years. Letters from retail and wholesale businesses in and around the Baltimore area attributed their ability to stay in business to the opportunity to work on the sets of major productions when demand for its other business segments were not growing.<sup>93</sup>

In addition to the direct effects of room nights and spending within the property, hotel and lodging facilities noted the indirect benefits received by other businesses when productions' cast and crew members stay in their rooms. Nearby restaurants and shops received business from these guests, and both the hotel and these businesses have potentially built valuable networks to receive future business from the film industry if Maryland can maintain its attractiveness to such productions.<sup>94</sup>

### **4.3 Key Interviews**

In addition to submitted testimony, RESI spoke directly with several locally impacted business owners and industry personnel. One interviewee is the owner of multiple local post-production businesses. This source cited the defunding of Maryland's previous incentive program with nearly destroying the filming community in Maryland. However, the community is undergoing a revival with the help of the newly instated tax incentive, and an observable uptick in local production can be seen in the past few years. The filming community requires a vast amount of personnel, who in turn contribute to local businesses, the economy, and tax revenues. According to this source, it is not about the big productions brought in by incentives, but the healthy business environment they help create.<sup>95</sup>

Another interviewee, Thomas B. Riford, President and CEO of Hagerstown-Washington County Convention and Visitors Bureau, spoke out about the impact of filming in Western Maryland. Riford points to 2003's *Gods and Generals*, which was determined to have had an impact of more than \$10 million on the local economy, to explain an uptick in visitors to local historical sites following the movie. Also due to production of the film, two local companies were developed, one of which has since grown to be a production company. Since the film's release a decade ago, more than 30 projects have been filmed in the area.

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<sup>92</sup> Jack Gerbes, e-mail attachment to author, August 28, 2013.

<sup>93</sup> Ibid.

<sup>94</sup> Ibid.

<sup>95</sup> Confidential communication with author, September 23, 2013.

Among the small projects filmed in Washington County, *Lovely Molly*, which was filmed in 2010, had an estimated impact of \$1 million, while earlier projects *We Fight to be Free* and *Fields of Freedom* helped to fill local hotels and contributed to local spending. Riford has provided testimony pertaining to tax incentives multiple times. Most recently, in 2013, Riford stated:

It is critical that our state increases the available tax credits and extends the sunset for film incentives. The economic boost from film projects is significant, and important to our local Washington County economy. Nearly ten percent of our county's employment comes from the Leisure and Hospitality sector, and film projects help add and maintain jobs.<sup>96</sup>

RESI also spoke with Producer Nina Noble. Ms. Noble moved to Baltimore after working here on productions like *Homicide: Life on the Street*, *The Corner*, and *The Wire*. While filming in Baltimore, Ms. Noble feels that her production teams became an influential part of the community. While filming *The Corner*, the production team hosted an event for children each week, at which food and entertainment were provided. Attendance at each event averaged 350. During filming for *The Wire*, production occupied an abandoned Sam's Club. The presence of production and the security surrounding it helped lower crime in the neighborhood and alleviate residents' concerns about safety. Through *The Wire*, more than \$500,000 has been raised for the Ella Thompson Fund, which goes to recreational programming for children in West Baltimore.

Production companies and crews not only enhance communities through involvement and charity efforts, but also host internship programs. This opportunity provides children with work experience and positive role models and exposes them to alternatives to college for their future careers.<sup>97</sup>

## 5.0 Film-Induced Tourism

On September 9, 2013, actor James Van Der Beek took to Twitter with a request that fans traveling to North Carolina please not visit "Dawson's house," from the popular television show *Dawson's Creek*, as it is someone's private residence.<sup>98</sup> The phenomenon of people flocking to a building or place after an appearance in a popular film or television show is known as "film-induced tourism." Film-induced tourism is described as the following: (1) People visiting the locations where actual filming occurred; (2) people visiting locations represented in the film, but were not the actual filming location; and (3) people attending attractions that simulate the experiences from a film (for example, Universal Studios or the Walt Disney parks).<sup>99</sup>

When a location appears in popular productions, the scenes from that production have the potential to create icons out of once little known places and sights.<sup>100</sup> Dawson's house in North

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<sup>96</sup> Thomas B. Riford, email to author, September 23, 2013.

<sup>97</sup> Nina Noble, conversation with author, September 26, 2013.

<sup>98</sup> Van Der Beek, "James Van Der Beek."

<sup>99</sup> Alderman, et al., "Transforming Mount Airy into Mayberry," 213.

<sup>100</sup> Riley, et al., "Movie Induced Tourism," 920.



Carolina is just one example of such film-induced tourism. Portions of the community in Mount Airy, North Carolina, were completely remade to simulate the town of Mayberry—the fictional town based on Mount Airy where Andy Griffith was born and raised. Marketing for Mount Airy refers to the community as the “real life Mayberry.”<sup>101</sup>

The city of Albuquerque, New Mexico, where AMC’s *Breaking Bad* has filmed since 2007, has seen a jump in tourism. Local burrito restaurant Twisters, which doubles as the shows popular chicken restaurant, saw more than 100 visiting fans during a single week in September 2013, the same month the show aired its series finale.<sup>102</sup> Similarly, a large portion of the filming of the 1987 film *Dirty Dancing* took place in the town of Lake Lure, North Carolina. In 2010, the Dirty Dancing Festival was founded and attracted over 1,000 visitors to the area. Now in its third year, the event works with charitable organizations and state and county tourism offices and continues to attract hundreds of dancers and film fans to Lake Lure.<sup>103</sup> More than 25 years after its release, the positive economic impacts of this single film continue to benefit the community where filming took place.

Several areas in Maryland have benefited from or capitalize on film-induced tourism. The town of Berlin, Maryland, is one such location. Not one but two major motion pictures were filmed in Berlin. Visiting Berlin’s website, it proudly advertises on its “About the Town” page that the town and hundreds of Berlin locals were extras featured in the films *Runaway Bride* in 1998 and *Tuck Everlasting* in 2001. Berlin was transformed into “Hale, Maryland” for *Runaway Bride* and “Treegap” in *Tuck Everlasting*.<sup>104</sup> The Inn at Perry Cabin in St. Michaels, Maryland, appeared in *The First Kiss* in 1928 and *The Wedding Crashers* in 2005—a fact boasted on its website.<sup>105</sup> Following the release of *The Wedding Crashers*, fans have flocked to the Inn for their own weddings.<sup>106</sup> The St. Michaels area has acted as a backdrop for a number of other films (*Failure to Launch*, *Swimmers*, *Silent Fall*, and more).<sup>107</sup> As seen with *Dirty Dancing*, films can have a lasting impact on tourism in the location they are filmed.

Outside of simply appearing in a film, locations (and local business) benefit from attention from the stars who rave about them. Jane Fonda, Julia Louis-Dreyfus, and Kevin Spacey have all spoken highly of Maryland’s cities, venues, and workforce, based on their experiences in Maryland while working on productions that Maryland’s *Film Production Employment Act of 2011* attracted. Following filming of *Better Living Through Chemistry*, Jane Fonda posted on her blog about “how utterly charming” Annapolis is.<sup>108</sup> Jane Fonda has been referred to as

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<sup>101</sup> Alderman, et al., “Transforming Mount Airy into Mayberry,” 215.

<sup>102</sup> Martin, “Breaking up with ‘Breaking Bad’ Is Hard for Albuquerque.”

<sup>103</sup> The Dirty Dancing Festival, “About the Dirty Dancing Festival.”

<sup>104</sup> Town of Berlin, Maryland, “About the Town.”

<sup>105</sup> The Inn at Perry Cabin, “The Hotel: Weddings & Honeymoons.”

<sup>106</sup> Shay, “Stars shine in Maryland, as state pulls in more film and TV productions.”

<sup>107</sup> IMDb, “Most Popular Titles With Location Matching ‘St. Michaels, Maryland, USA’.”

<sup>108</sup> Fonda, “Better Living Through Chemistry.”

“Annapolis’ newest ambassador.”<sup>109</sup> In 2013 Julia Louis-Dreyfus remembered to thank the show’s “wonderful crew in Baltimore” when she won an Emmy for her performance on *Veep*.<sup>110</sup> When Kevin Spacey has free time, he likes to take in the local culture and enjoy a good meal; in 2012 he listed his favorite restaurants for *Men’s Journal*.<sup>111</sup> An Annapolis restaurant, Metropolitan Kitchen & Lounge, made the cut.<sup>112</sup> Spacey referred to it as “a very cool place.”<sup>113</sup>

The majority of research on the topic is anecdotal; however, a growing number of researchers have attempted to identify actual economic impacts around film-induced tourism. In a study authored by Riley, Baker, and Van Doren, research focused on providing measurable and quantitative evidence of film-induced tourism. The authors provided several examples of movie locations that benefit from short- and long-term tourism impacts. The naturally scenic Chimney Rock Park in North Carolina was featured in *The Last of the Mohicans*, and, following the movie’s release, park attendance increased by 25 percent over the year.<sup>114</sup> The Devil’s Tower National Monument in the Black Hills of Wyoming made an appearance in *Close Encounters of the Third Kind*, creating a short-term increase in visitation by 74 percent. Twelve years later, a survey of visitors to the monument revealed that over 20 percent of visitors knew of the Devil’s Tower from watching the movie.<sup>115</sup>

To determine film-induced tourism in Maryland, RESI used tourism data for North Carolina associated with film and total tourism spending from 2010 and 2011. For more information on this method, please refer to Appendix B. RESI estimated that on average a production may add \$1.1 million to tourism spending, less and 0.01 percent of Maryland’s total tourism spending.

## 6.0 Methodology

RESI used the REMI model to determine the economic inputs of employment and expenditures from the five projects that received a tax credit under the *Film Production Employment Act of 2011*. Inputs were determined by data provided from MFIC and through the literature review.

Economists use a variety of tools to analyze economic impacts. Two tools in particular are REMI PI+ and IMPLAN. Each tool has its own merits and limitations, but there is a key difference. REMI PI+ is a dynamic model, meaning that prices and wage effects are forecasted into the impacts over time. Furthermore, there are supply constraints associated with the model, and therefore REMI provides a picture of what may happen over time. IMPLAN is a static model with more detailed industries. A static model allows economists to determine impacts in a single year given expenditures, investment, or changes in economic activity.

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<sup>109</sup> Rosen, “Jane Fonda smitten with Annapolis.”

<sup>110</sup> TV News Desk, “Julia Louis-Dreyfus Wins Emmy for Lead Actress in a Comedy Series.”

<sup>111</sup> Brendel, “Kevin Spacey’s Favorite Late-Night Restaurants.”

<sup>112</sup> *Ibid*, 2.

<sup>113</sup> *Ibid*.

<sup>114</sup> Riley, et al., “Movie Induced Tourism,” 923.

<sup>115</sup> *Ibid*.

The dynamic aspect of REMI allows state agencies, private consultants, and public entities to determine tax impacts in a following period if economic activity happens in the preceding period. The tool is often used in tax analysis, or long-term analyses that involve several years of expenditures for a project. Under IMPLAN, the revenues forgone by the state would happen in the same period as the expenditures. Since tax credits are not fully realized by states until the preceding calendar year, the impact from state tax credits being claimed in the same year as the production may over- or understate the true impact if there are productions occurring in a year a tax credit is claimed.

RESI uses REMI PI+ to model the impact on Maryland from a film tax credit claimed and the industry's increased expenditures within the region.

### 6.1 REMI vs. IMPLAN Case Studies

In 2009 the Massachusetts Department of Revenue conducted a study of the state's current tax incentive program using REMI. The analysis determined that the tax credits reduced tax revenues for the state from FY 2007 through FY 2009.<sup>116</sup> Under Massachusetts law, tax credits can be transferred and are often sold to other entities if a production does not use all of its allocated credit.<sup>117</sup> An update to the report for Massachusetts in 2013, using REMI, noted that in FY 2012 the state paid \$55.6 million in tax credits but only issued \$44.0 million in CY 2011.<sup>118</sup> The additional claimed credits were for prior year productions in Massachusetts that had not been claimed to date to offset tax liabilities.<sup>119</sup>

A 2008 report from Connecticut's Department of Economic and Community Development determined, using IMPLAN, that the state's former film and tax incentive program generate \$1.07 in output for every \$1.00 of tax credits issued.<sup>120</sup> This finding indicates a positive economic impact on generating increased activity within the state between FY 2006 and FY 2012. The study found the program would generate an additional \$0.08 for every dollar claimed under the film tax credit over this period, an ROI of \$1.08.<sup>121</sup>

In a 2011 report on South Carolina's film tax incentives, using IMPLAN, AECOM found productions generated \$6.6 million in fiscal impacts and \$21.0 million in rebates claimed for a net loss of \$14.4 million.<sup>122</sup> Under South Carolina's withholding policy, qualified productions are responsible for a maximum withholding rate of 2 percent for earners making top salaries associated with the productions (producers, directors, etc.)<sup>123</sup> Had South Carolina subjected

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<sup>116</sup> Bal, "A Report on the Massachusetts Film Industry Tax Incentives." 2.

<sup>117</sup> Ibid, 6.

<sup>118</sup> Pitter, "A Report on the Massachusetts Film Industry Tax Incentives," 1.

<sup>119</sup> Ibid.

<sup>120</sup> Department of Economic and Community Development, "The Economic and Fiscal Impacts of Connecticut's Film Tax Credit," 33.

<sup>121</sup> Ibid, 39.

<sup>122</sup> AECOM, "Analysis of South Carolina's Film Incentives," 25.

<sup>123</sup> Ibid, 31.

productions to the state withholding rate of 9 percent, South Carolina could have collected an additional \$1 million in tax revenue.<sup>124</sup>

## 6.2 Return on Investment

ROI has often been a contested issue with film tax credit programs. Depending on the researcher's tool, results can vary. As a static tool, IMPLAN is better for a single-year projection, but a tax credit often is not claimed in the same year of designation. This can lead to a discrepancy in the calculation of ROI. A time-series approach to the ROI would yield a more precise return, as the credits may be claimed in a different year than the initial year of designation toward a production.

Several studies have analyzed film tax credits, some using IMPLAN and others using REMI. However, the ROI of these tax credits have varied over time and across states. In specific cases, the analyses reviewed ROI as state output to tax credits awarded or additional tax revenues to tax credits awarded. The varied comparisons—tax credits against tax revenue, or tax credits against output—has caused reported tax credit ROI to vary greatly. Reported ROI, tax revenue lost or gained, varies from \$0.13 to \$5.71 for every \$1.00 of tax credit awarded.<sup>125</sup>

The gains on investment from REMI may be slightly smaller as constraints associated with specific industries are reached within the model. For example, if Maryland has few suppliers of technical lighting, the incentive may be there to move in over-time if the industry becomes lucrative, but in the current period there may be a shortage. IMPLAN does not assume shortages, and therefore assumes local supply would meet that demand. REMI also accounts for price changes over time, therefore changing the cost to intermediaries or final production for goods and services. IMPLAN does not account for price changes associated with increased demand over time, and therefore may overstate the level of future economic activity.

RESI reviewed the tax credits for productions under the current tax credit program scenario and assumed the year in which a production would claim the credit would be lagged by one year. Therefore, if a production films in CY 2011 and wraps in that same year, it would claim the tax credit in the following CY. Thus, the additional tax revenues reported for in CY 2012 would be the gain.<sup>126</sup> The formula used for the calculation is as follows:

$$\text{Return on Investment (ROI)} = \frac{\text{Tax Revenues (or Output)}}{\text{Credits Claimed}}$$

<sup>124</sup> AECOM, "Analysis of South Carolina's Film Incentives," 31.

<sup>125</sup> Nott, "A Comparative Case Study of the Economic Competitiveness of the Film, Television, and Digital Media Tax Credit," 2.

<sup>126</sup> RESI negated the inclusion of CY 2011 and CY 2016 to create a balanced report of productions and tax credit claims. CY 2011 reported one production receiving a tax credit, but its claim would not occur until CY 2012. CY 2016 would include tax credits claimed for productions in CY 2015, but no additional productions if the program ends in FY 2016.

RESI used the above formula to calculate the average return on investment of the program from CY 2012 through CY 2015. For tax revenue generated, RESI averaged the ROI of each CY (2012–2015) to obtain the average ROI of the program. However, the yearly ROI seen in respect to additional output generated fluctuates greatly. To counter this and provide a more conservative ROI, RESI calculated ROI as the total output generated over total credits claimed (CY 2012–2015). As the size and number of productions increase, the total expenditures within a single CY need to equal or exceed the credits claimed year for the program to receive a positive ROI.

## 7.0 Findings

Data and information provided by the Maryland Film Office were used to determine the local economic impacts generated on a CY basis by a selection of film projects that have received the tax credits in Maryland. Specifically, RESI used quantitative economic and fiscal data to estimate the impacts. The economic impacts include employment, output, and wages. The fiscal impacts include state and local tax revenues (property, income, sales, payroll, etc.). In addition to the provided data, RESI estimated the impacts of film-induced tourism on the local economy.

RESI analyzed three movies and two episodic television series filmed in Maryland: *Better Living Through Chemistry*, *Jamesy Boy*, *Ping Pong Summer*, *House of Cards* (season one), and *Veep* (season one). Filming primarily took place in CY 2012, while one project filmed in CY 2011. To conduct the analysis of the impacts generated by these film projects on the local community, RESI considered the total spending for each of the projects. RESI utilized average spending per the provided productions to estimate spending of future productions.

### 7.1 Scenarios

The scenarios presented in the economic impacts section are as follows:

1. “Current Tax Impacts,”
2. “Doubling the Tax Credit Cap,” and
3. “Removing the Tax Credit Cap.”

Under the current tax credit cap, RESI has reviewed and estimated the impacts associated with five productions occurring in Maryland from CY 2011 through CY 2012.<sup>127</sup> During that time, these productions applied for and were approved to receive the tax credits. Although a production may occur in CY 2011 or CY 2012, RESI estimated the impacts based on the productions claiming the tax credits (receipt of tax credit refunds) in the following CY. It should be noted that under the current incentive program, credits cannot be allocated past July 2016.<sup>128</sup>

RESI took the elimination of future incentives into consideration during analysis. Productions occurring in CY 2013 through CY 2016 have not filed taxes yet; therefore, their expenditures are

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<sup>127</sup> RESI took only those productions that utilized the current film tax credit into consideration.

<sup>128</sup> Pyles, “Eye on Annapolis: Tax credit keeps ‘Veep’ filming in Maryland.”

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unknown to RESI. Expenditures for these productions were estimated based on data received from DBED and prior year production expenditures.

The proposed “Doubling the Tax Credit Cap” scenario reviews the impacts to Maryland’s economy if the tax credit cap had been doubled between CY 2011 and CY 2016. Under this scenario, RESI increased the potential tax credit award from \$7.5 million to \$15 million for productions filming in the state. Similar to the previous scenario, expenditures were calculated for the potential filming dates, and, based on Maryland spend estimates, determined for potential awards of tax credits. RESI ran this scenario, with tax credits being claimed in the subsequent tax year after filming.

Finally, RESI reviewed a third scenario where the credit cap was removed and potential productions that had initially inquired to Maryland about filming credits did film here. Here, RESI only included the known number of potential productions based on inquiries. It is possible that the actual number of productions would be greater or have higher budgets. The last two scenarios highlight what Maryland may have lost due to the capped credit, and what it stands to gain if there is a legislation change in the near future.

### 7.2 Economic Impacts of the Current Tax Credit Program

In Figures 3 and 4, RESI assumes that the current tax credit for filming will expire and the last credits will be issued in CY 2015—credits will be issued on July 1, 2015, the beginning of FY 2016. Expenditure data for filming in CY 2013 through CY 2016 are a preliminary estimate based on the credit allocation. Figure 3 summarizes the economic impacts, and shows the average annual employment, output, and wage impacts of the productions that have and may occur under the current tax credit program. Please note that totals may not add up due to rounding. CY 2013 through CY 2016 did not have accompanying production expenditure data and therefore losses or gains may be incurred as expenditures for future productions may decline or increase. For detailed year-by-year impacts, please refer to Appendix C.

**Figure 3: Current Tax Credit— Total Economic Impacts<sup>129</sup>**

Impact	Direct	Indirect	Induced	Total
Employment <sup>130</sup>	418.5	180.6	95.0	694.3
Output	\$109,315,256	\$51,613,911	\$39,060,833	\$199,990,000
Wages	\$36,789,310	\$29,039,117	\$20,091,572	\$85,920,000

Sources: RESI, REMI

<sup>129</sup> Summed figures may not add up exactly to totals due to rounding.

<sup>130</sup> Employment is averaged over the lifetime of the program since this industry reflects varying lengths of employment.

The analysis reveals that the existing five projects and potential productions under the current program have the ability to support an annual average of 694 FTE jobs, a total of nearly \$200.0 million in output, and a total of more than \$85.9 million in wages (an annual average of \$56,487 per person<sup>131</sup>) in Maryland through FY 2016. Under the current program, for every \$1.00 claimed in tax credits, the state sees a return of \$3.69 in output.<sup>132</sup>

### 7.3 Fiscal Impacts

The REMI model also calculated the combined state and local tax impacts of the five existing projects and future potential productions based on the same inputs evaluated for the economic impacts. Figure 4 presents the total tax revenues generated in thousands of dollars by type of tax. Totals may not add up due to rounding.

**Figure 4: Current Tax Credit—Total Fiscal Impacts<sup>133</sup>**

Tax Type	
Property	\$15,083,382
Income	\$10,602,097
Sales <sup>134</sup>	\$14,002,207
Payroll	\$282,027
Other	\$9,242,404
<b>Total</b>	<b>\$49,212,116</b>

Sources: REMI, RESI

The results in Figure 4 show that the five existing projects and potential future projects have the ability to generate a total of more than \$49.2 million in total tax revenue for Maryland. A majority of the tax revenue was generated through property and sales taxes—property tax revenue totaled nearly \$15.1 million and sales tax revenue totaled approximately \$14.0 million. Income, payroll, and other taxes contributed to the other \$ 20.1 million in additional tax revenues for Maryland. The tax revenues reported in Figure 4 show the total tax revenues through FY 2016 and are the total tax revenues during the period before the tax credits are claimed by productions. Under the current program, the return on investment would be \$1.03 in taxes for every \$1.00 claimed in tax credits.<sup>135</sup>

<sup>131</sup> According to the BLS, Maryland’s average annual wages per person in 2012 amounted to approximately \$54,000.

<sup>132</sup> In this instance ROI is equal to the output generated over tax credits claimed. See Section 6.2 for more detail on ROI. See Appendix C for a breakdown of yearly tax credits allocated, claimed, and the corresponding impacts.

<sup>133</sup> REMI does not differentiate between state and local fiscal impacts.

<sup>134</sup> Some items are sales tax exempt. This was factored in during analysis.

<sup>135</sup> ROI is equal to tax revenues generated over tax credits claimed. Here, RESI reported the average of each CY’s annual ROI. See Section 6.2 for more detail on ROI.

#### 7.4 Policy Analysis

If the current incentive policy were to change, Maryland would likely see an increase in film and television production. Figure 5 lists productions that reportedly opted out of filming in Maryland due to the limited incentive cap.

**Figure 5: Productions Lost Due to the Low Incentive Cap**

Project Title	Production Company	Estimated Budget	Filming In
<i>Gone Girl</i>	20 <sup>th</sup> Century Fox	\$35 million	Missouri
<i>Middleton</i>	Independent	\$2 million	Washington
<i>Banshee</i> season one (10 episodes)	Cinemax	\$35 million	North Carolina
<i>Banshee</i> season two (10 episodes)	Cinemax	\$35 million	North Carolina
<i>Very Good Girls</i>	Independent	\$4 million	New York
<i>Captain America 2</i>	Disney	\$20 million	Ohio

Sources: Maryland Film Office, DBED

Production of *Gone Girl* is projected to wrap up in late October 2013.<sup>136</sup> While it is too early to determine the economic impacts of the film, the movie has certainly created quite the stir in Cape Girardeau, Missouri. Grocery and other food providers, as well as hotels, are speaking out in favor of the uptick in activity, noting increased business—the city has also seen improvements to local infrastructure due to production.<sup>137</sup> Primarily filmed near Charlotte, North Carolina, the first season of *Banshee* “is estimated to have had a direct in-state spend of more than \$35 million while providing approximately 4,200 job opportunities including 250 crew positions for the state’s highly-skilled film professions.”<sup>138</sup> With *Captain America 2* Marvel is returning to Ohio. Previously Marvel filmed onsite in Ohio during production of *The Avengers*—which “is estimated to have spent \$25 million in Ohio and employed more than 3,870 state residents.”<sup>139</sup>

Additionally, the Maryland Film Office reports that there are a multitude of productions considering filming in Maryland contingent upon the availability of incentives. Please refer to Figure 6.

<sup>136</sup> DiGisi, “The major motion picture ‘Gone Girl’ has positive economic impacts on Cape Girardeau.”

<sup>137</sup> KFVS Web Staff, “‘Gone Girl’ filming benefits Cape Girardeau businesses.”

<sup>138</sup> Rose, “‘Banshee’ Renewed for Second Season at Cinemax.”

<sup>139</sup> O’Connor, “Ohio Movie Mania: New proposal and economic study say bring on the films.”



**Figure 6: Productions Considering Maryland**

Project Title	Production Company	Estimated Budget	Projected Start
<i>Middlesex</i>	HBO	\$30 million	Summer 2014
<i>Hudson West</i>	Independent	\$1 million	Winter 2014
<i>Untitled DC</i> <sup>140</sup>	TNT Network	\$7 million	winter 2014
<i>A Fall from Grace</i>	Independent	\$8 million	Winter 2014
<i>Happy Valley</i>	Independent	\$15 million	Summer 2014
<i>Debt</i>	Independent	\$2 million	Fall 2014
<i>Dear White People</i> <sup>141</sup>	Independent	\$1 million	Spring 2014
<i>Hot Wheels</i>	Universal	\$15 million	Spring 2014

Sources: Maryland Film Office, DBED

To incorporate the tax credit associated with filming in Maryland, RESI ran the expenditures and tax credits associated with each CY in REMI PI+. RESI estimated increased productions under Scenario 2 and 3 using the list of productions that did not film in Maryland as well as those that are considering filming in Maryland. Scenarios 2 and 3 only take into account those productions that have inquired about filming in Maryland. As some productions do not consider states with little or no incentives, the number of productions could be greater than those that inquired about filming in Maryland.

**Scenario 2: Doubling the Tax Credit Cap**

The analysis that follows is preliminary and based on production inquiries to date. Productions contacting Maryland understand the cap is fairly low and may be fully allocated before the second day of the fiscal year. These productions are typically smaller and hope to procure any remaining incentives. Data used in the analysis here reflects extrapolation from productions equivalent in size to those under the current cap to date. However, it is feasible to assume productions of higher values may choose to film in Maryland if the cap was doubled or nonexistent.

<sup>140</sup> If it were picked up to go to series, the seven-episode first season would have an estimated budget of \$20 million.

<sup>141</sup> At the time of the analysis, *Dear White People* was considering Maryland as a production location. As a result, it is included with productions considering Maryland. By the time of this report’s release, the production shot elsewhere.

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**Figure 7: Economic Impacts—Doubling the Cap**

<b>Impact</b>	<b>Direct</b>	<b>Indirect</b>	<b>Induced</b>	<b>Total</b>
<b>2011</b>				
Employment	191.8	84.0	43.5	319.4
Output	\$10,717,518	\$5,111,338	\$3,801,145	\$19,630,000
Wages	\$5,138,172	\$4,055,743	\$2,806,085	\$12,000,000
<b>2012</b>				
Employment	1,412.6	618.5	320.1	2,352.0
Output	\$79,938,652	\$37,276,929	\$28,824,420	\$146,040,000
Wages	\$36,600,911	\$28,890,407	\$19,988,682	\$85,480,000
<b>2013</b>				
Employment	682.8	290.3	155.5	1,128.6
Output	\$33,959,735	\$16,195,884	\$12,044,381	\$62,200,000
Wages	\$8,452,293	\$6,671,697	\$4,616,011	\$19,740,000
<b>2014</b>				
Employment	708.1	301.1	161.2	1,170.3
Output	\$37,508,582	\$17,888,379	\$13,303,039	\$68,700,000
Wages	\$10,952,870	\$8,645,491	\$5,981,639	\$25,580,000
<b>2015</b>				
Employment	289.1	122.9	65.8	477.8
Output	\$13,518,377	\$6,447,107	\$4,794,516	\$24,760,000
Wages <sup>142</sup>	-\$441,026	-\$348,118	-\$240,856	-\$1,030,000
<b>Total</b>				
Employment <sup>143</sup>	656.9	283.4	149.2	1,089.6
Output	\$175,642,863	\$82,919,637	\$62,767,500	\$321,330,000
Wages	\$60,703,218	\$47,915,220	\$33,151,562	\$141,770,000

Sources: RESI, REMI

The analysis reveals that, if the tax credit cap had been doubled and productions that wished to film in Maryland had been able to receive an incentive to film in Maryland, production activity would support an annual average of 1,090 FTE jobs, a total of \$321.3 million in output, and a total of \$141.8 million in wages in Maryland. Were the cap doubled, for every \$1.00 claimed in tax credits, the state would see a return of \$3.97 in output.<sup>144</sup>

<sup>142</sup> Wages and Output are reported as the difference over the baseline forecast. Here, the change in the wages in 2015 would be less than the forecast based on the previous year wages. Therefore, there would be annual wage decline.

<sup>143</sup> Employment is recorded as an average over the lifetime of the program and reflects varying lengths of employment due to the nature of work within the industry.

<sup>144</sup> In this instance, ROI is equal to the total output generated over total tax credits claimed. See Section 6.2 for more detail on ROI. See Appendix C for a breakdown of yearly tax credits allocated, claimed, and the corresponding impacts.

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As detailed in Figure 8, by doubling the tax credit cap, Maryland could generate an additional \$76.5 million in tax revenue over the lifetime of the incentive program. If the cap were doubled, the return on investment would be \$1.05 for every \$1.00 of tax credit claimed.<sup>145</sup>

**Figure 8: Total Fiscal Impacts—Doubling the Cap**<sup>146</sup>

CY	Property	Income	Sales <sup>147</sup>	Payroll	Other	Total
2011	\$63,826	\$44,863	\$59,251	\$1,193	\$39,110	\$208,244
2012	\$1,494,356	\$1,050,382	\$1,387,241	\$27,941	\$915,673	\$4,875,594
2013	\$7,578,925	\$5,327,220	\$7,035,668	\$141,710	\$4,644,017	\$24,727,539
2014	\$7,158,045	\$5,031,384	\$6,644,957	\$133,840	\$4,386,121	\$23,354,347
2015	\$7,162,965	\$5,034,842	\$6,649,525	\$133,932	\$4,389,136	\$23,370,400
<b>Total</b>	<b>\$23,458,117</b>	<b>\$16,488,692</b>	<b>\$21,776,642</b>	<b>\$438,616</b>	<b>\$14,374,057</b>	<b>\$76,536,124</b>

Sources: REMI, RESI

The significant increase in between the current tax credit cap and under the double cap occur from productions that have inquired to Maryland about tax credit, but were mostly turned away. Credits at times have been appropriated for productions that applied over more than one time period, such as a series applying for multiple seasons. This depletes the available incentives for a given year, thus creating a waiting period for credits for new applicants. With the additional available credits, more productions may apply for the incentive and increase expenditures within Maryland.

To maintain a level of profitability, the total production expenditures of all productions would need to exceed the level of credits claimed in that CY for continued economic gain. Without an increase in productions to provide expenditures to Maryland, changing the cap will only marginally change the economic impact from the tax credit.

### Scenario 3: Removing the Tax Credit Cap

Under this scenario, RESI assumes that the total tax credits that can be allocated during a given year are uncapped. However, the amount that can be applied for is still subjected to the 25 and 27 percent limits for films and television, respectively. As noted in the previous scenario, a change in the tax credit funding will not marginally change the economy significantly unless accompanied by an increase in the level of production expenditures within Maryland.

As mentioned above, RESI increased production levels under the assumption that productions that have previously inquired about filming in Maryland, but opted not to, would film in Maryland if incentives were available. However, Maryland may see higher expenditures, more productions than those that inquired, or larger budget productions from the filming industry if

<sup>145</sup> ROI is equal to tax revenues generated over tax credits claimed. Here, RESI reported the average of each CY's annual ROI. See Section 6.2 for more detail on ROI.

<sup>146</sup> REMI does not differentiate between state and local fiscal impacts.

<sup>147</sup> Some items are sales tax exempt. This was factored in during analysis.

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the program were to become uncapped. When Massachusetts changed its program in 2007 to reflect the no-cap scenario the state currently operates under today, production levels for film and television increased by an average of 30 percent.<sup>148</sup>

**Figure 9: Economic Impact—No Tax Credit Cap<sup>149</sup>**

Impact	Direct	Indirect	Induced	Total
<b>2011</b>				
Employment	191.8	84.0	43.5	319.4
Output	\$10,717,518	\$5,111,338	\$3,801,145	\$19,630,000
Wages	\$5,138,172	\$4,055,743	\$2,806,085	\$12,000,000
<b>2012</b>				
Employment	1,412.6	618.5	320.1	2,352.0
Output	\$79,938,652	\$37,276,929	\$28,824,420	\$146,040,000
Wages	\$36,600,911	\$28,890,407	\$19,988,682	\$85,480,000
<b>2013</b>				
Employment	1,444.0	614.0	328.7	2,386.8
Output	\$71,487,181	\$33,335,846	\$25,776,973	\$130,600,000
Wages	\$11,689,341	\$9,226,815	\$6,383,845	\$27,300,000
<b>2014</b>				
Employment	1,291.5	549.1	294.0	2,134.7
Output	\$67,007,690	\$31,956,926	\$23,765,385	\$122,730,000
Wages	\$14,189,918	\$11,200,609	\$7,749,473	\$33,140,000
<b>2015</b>				
Employment	1,351.2	574.5	307.6	2,233.3
Output	\$74,940,727	\$35,740,305	\$26,578,967	\$137,260,000
Wages	\$21,143,577	\$16,689,381	\$11,547,042	\$49,380,000
<b>Total</b>				
Employment <sup>150</sup>	1,138.2	488.0	258.8	1,885.2
Output	\$304,091,767	\$143,421,343	\$108,746,890	\$556,260,000
Wages	\$88,761,919	\$70,062,955	\$48,475,127	\$207,300,000

Sources: RESI, REMI

The analysis reveals that, in the absence of the tax credit cap and with productions that had initially inquired about filming in Maryland following through, the increased activity would support an annual average of 1,885 FTE jobs, a total of \$556.3 million in output, and a total of

<sup>148</sup> HR&A Advisors, Inc. "Economic Impacts of the Massachusetts Film Tax Credit," 7.

<sup>149</sup> Impacts are derived from productions that have inquired about filming in Maryland. Impacts could be greater if the program were to become uncapped.

<sup>150</sup> Employment is recorded as an average over the lifetime of the program and reflects varying lengths of employment due to the nature of work within the industry.

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\$207.3 million in wages in Maryland. Were the program uncapped, for every \$1.00 claimed in tax credits, the state would see a return of \$3.49 in output.<sup>151</sup>

As detailed in Figure 10, if Maryland’s film incentive program were to be uncapped, productions in Maryland could generate an additional \$153.7 million in tax revenue over the lifetime of the incentive program. If the cap was removed, then the return on investment would be \$1.05 for every \$1.00 claimed, given the level of data available to RESI.<sup>152</sup>

**Figure 10: Total Fiscal Impacts<sup>153</sup>—No Tax Credit Cap<sup>154</sup>**

CY	Property	Income	Sales <sup>155</sup>	Payroll	Other	Total
2011	\$63,826	\$44,863	\$59,251	\$1,193	\$39,110	\$208,244
2012	\$1,494,356	\$1,050,382	\$1,387,241	\$27,941	\$915,673	\$4,875,594
2013	\$16,829,759	\$11,829,624	\$15,623,404	\$314,680	\$10,312,503	\$54,909,970
2014	\$14,980,240	\$10,529,599	\$13,906,458	\$280,098	\$9,179,203	\$48,875,599
2015	\$13,734,388	\$9,653,890	\$12,749,908	\$256,803	\$8,415,802	\$44,810,792
<b>Total</b>	<b>\$47,102,570</b>	<b>\$33,108,358</b>	<b>\$43,726,263</b>	<b>\$880,716</b>	<b>\$28,862,292</b>	<b>\$153,680,198</b>

Sources: REMI, RESI

### 7.5 The Impacts of Infrastructure

While only marginal changes in ROI are seen between the current incentive program and doubling or uncapping the incentive program, other states have shown that a larger or uncapped incentive program leads to a healthier film industry and increased impacts. Under the current tax incentive program, RESI found that production activity has the ability to support an annual average of more than 690 FTE jobs, a total of nearly \$200.0 million in output, and a total of approximately \$86.0 million in wages through FY 2016. Were the incentive program to be uncapped, the impacts increase to an annual average of roughly 1,885 FTE jobs, a total of \$556.3 million in output, and a total of \$207.3 million in wages in Maryland through FY 2016. These figures, while impressive, are only a fraction of those found in some states with uncapped film incentive programs, which also frequently exhibit large investments into film infrastructure.

In Louisiana, where there is no film production incentive cap, certified film production spending supported more than 14,000 jobs and \$717.9 million in wages in CY 2012 alone.<sup>156</sup> In addition

<sup>151</sup> In this instance, ROI is equal to the total output generated over total tax credits claimed. See Section 6.2 for more detail on ROI. See Appendix C for a breakdown of yearly tax credits allocated, claimed, and the corresponding impacts.

<sup>152</sup> ROI is equal to tax revenues generated over tax credits claimed. Here, RESI reported the average of each CY’s annual ROI. See Section 6.2 for more detail on ROI.

<sup>153</sup> REMI does not differentiate between state and local fiscal impacts.

<sup>154</sup> Impacts are derived from productions that have inquired about filming in Maryland. Impacts could be greater if the program were to become uncapped.

<sup>155</sup> Some items are sales tax exempt. This was factored in during analysis.

<sup>156</sup> Scott & Associates, “The Economic Impact of Louisiana’s Entertainment Tax Credit Programs,” 16.

to film production, Louisiana offers incentives for film infrastructure.<sup>157</sup> In CY 2012 certified film infrastructure spending supported nearly 300 jobs and \$11.8 million in wages.<sup>158</sup> Not only did the uncapped program lead to vast positive impacts on the state's economy, but the investment in infrastructure further increased the positive economic impacts. The study, completed by Loren C. Scott & Associates, Inc., reported on CY 2010, 2011, and 2012—showing a continual increase in the economic impacts of film production.<sup>159</sup> During this period, the state has both seen an increase in tax credits, as well as continual infrastructure spending.<sup>160</sup>

Georgia, another state with an uncapped incentive program, has also seen significant infrastructure investments.<sup>161</sup> According to a study performed by Meyers Norris Penny, LLP, the impacts of production spending in 2010 totaled nearly 8,800 jobs, more than \$419.9 million in wages, more than \$1,159.7 million in output, and over \$125.5 million in state and local tax revenues.<sup>162</sup> Additionally, impacts associated with infrastructure spending totaled more than 1,700 jobs, more than \$80.1 million wages, nearly \$225.8 million in output, and approximately \$16.9 million in state and local tax revenues.<sup>163</sup> Not only does incentive-fueled production prove to be extremely beneficial to the economy, but investment in infrastructure increases these impacts. According to the study, capital expenditures in Georgia related to film infrastructure totaled more than \$135.0 million between 2008 and 2010, during which time production spending impacts have vastly increased.<sup>164</sup>

In Massachusetts investment in film infrastructure has been linked with production incentives, both of which create higher economic impacts for the industry. HR&A Advisors, Inc., estimated that the Massachusetts Film Tax Incentive Program supported approximately 2,220 FTE jobs, \$183.0 million in wages, and \$375.3 million in output in 2011.<sup>165</sup> Since 2011, major infrastructure investments have taken place. In 2012, ground was broke on New England Studios, a structure which is estimated to cost \$35 million.<sup>166</sup> According to operators of New England Studios, this investment would not have occurred if not for the incentive program.<sup>167</sup> In addition to the impacts made by film production, the construction of New England Studios was determined to support 440 jobs, \$35.6 million in wages, and \$62.3 million in output.<sup>168</sup>

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<sup>157</sup> Scott & Associates, "The Economic Impact of Louisiana's Entertainment Tax Credit Programs," 17.

<sup>158</sup> *Ibid.*

<sup>159</sup> *Ibid.*, 16.

<sup>160</sup> *Ibid.*, 37–38.

<sup>161</sup> Meyers, et al, "Economic Contributions of the Georgia Film and Television Industry," 9.

<sup>162</sup> *Ibid.*

<sup>163</sup> *Ibid.*

<sup>164</sup> *Ibid.*, 10.

<sup>165</sup> HR&A, "Economic Impacts of the Massachusetts Film Tax Incentive Program," 4.

<sup>166</sup> *Ibid.*, 12–13.

<sup>167</sup> *Ibid.*, 13.

<sup>168</sup> *Ibid.*, 24.

## 8.0 Conclusion

RESI analyzed the economic and fiscal impacts of the five completed projects that received tax credits as part of the *Film Production Employment Act of 2011* to date. Using the five completed project, impacts were determined for the lifetime of the program, FY 2011 through FY 2016. The current incentive program supports a substantial number of FTE jobs, translating into additional wages for the state, and generates vast output and tax revenues. On the basis of tax revenue alone, tax credits claimed versus tax revenues generated, the incentive program more than pays for itself.

Under the current tax credit program, production activity has the ability to support an annual average of more than 690 FTE jobs, a total of nearly \$200.0 million in output, and a total of approximately \$86.0 million in wages through FY 2016. Under the current tax credit, Maryland will receive an additional \$49.2 million in tax revenues through FY 2016. For every \$1 of tax credit allocated, there is an increase of \$1.03 in tax revenues.

If the tax credit cap was doubled, Maryland could see productions support an annual average of approximately 1,090 FTE jobs, a total of more than \$321.3 million in output, a total of approximately \$141.8 million in wages through FY 2016, and generate an additional \$76.5 million in tax revenues. If there were no tax credit cap limit, Maryland could see productions support an annual average roughly 1,885 FTE jobs, a total of \$556.3 million in output, and a total of \$207.3 million in wages in Maryland through FY 2016, and generate an additional \$153.7 million in tax revenues. If the tax credit program were to be doubled or uncapped, the return on investment would increase to \$1.05. Additionally, RESI determined that on average a production may add \$1.1 million per year to tourism induced spending.

If Maryland follows the example set in other states and increases or uncaps the film production incentive program and infrastructure investment, the incentive program has the ability to grow and enhance the film industry in Maryland, creating even greater impacts.

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## Appendix A—Terms

### A.1 Acronyms and Abbreviations

BEA	Bureau of Economic Analysis
CY	Calendar year
FTE	Full-time equivalent
FY	State fiscal year
DBED	Department of Business and Economic Development
IMPLAN	Impact Analysis for Planning
MFIC	Maryland Film Industry Coalition
NAICS	North American Industry Classification System
QCEW	Quarterly Census of Employment and Wages
REMI	Regional Economic Models, Inc.
RESI	Regional Economic Studies Institute
ROI	Return on Investment
MPAA	Motion Picture Association of America
SB	Senate Bill

### A.2 Glossary

Economic Impact	The changes in the economy resulting from an economic event. RESI typically reports employment, output, and wage impacts.
Employment	The number of new jobs created as a result of the economic event being modeled in REMI. Note that REMI weighs full-time and part-time jobs with equal weight.
Fiscal Impact	The change in tax revenues resulting from an event. RESI typically reports state and local tax revenues, which are combined in REMI.
Jobs/Hires	The engagement of the services of a person, or persons, for wages.
Full-time Equivalent	A unit of measure indicating a standard 40-hour work week of an employed person, as weighted by industry standard averages.
Output	The economic activity created as a result of the economic event being modeled in REMI. It is synonymous with “state GDP.” In other words, it is the market value of all goods and services produced by the economy of the region being modeled.
State GDP	The change in market value of all goods and services produced by the economy of the region being modeled in REMI. It is synonymous with “output.”

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REMI	The input/output modeling software used to model changes in the economy in a particular region. The user builds a model based on specifically calibrated software from REMI, Inc. (typically at the state national level), then enters input figures—an industry change of employment or sales, a household change of income, and/or several other input types—for the industry sectors expected to be impacted as a “scenario.” REMI then runs the scenario and reports the findings over a period. REMI is dynamic, meaning wages and output are cumulative. The model allows for RESI to forecast impacts over time.
Supported	The impacts that result from the economic activity being modeled. Such supported impacts may include but not be limited to new jobs.
Wage Impact	The change in employee compensation (including all salaries and wages) associated with the job and output creation resulting from the economic event being modeled in REMI.



## Appendix B—Methodology

### B.1 Film-induced Tourism

To determine film-induced tourism, RESI used tourism data for North Carolina for 2010 and 2011 associated with film and total tourism spending. A percentage was calculated for film-induced tourism using the following equation:

$$\text{Film induced tourism spending percent} = \frac{\text{Tourism Spending Associated with Productions}}{\text{Total State Tourism Spending in same CY}}$$

Total production counts were determined for each year to create a film ratio for Maryland to North Carolina.

$$\text{Ratio of productions} = \frac{\text{Total Maryland productions CY 2011}}{\text{Average North Carolina productions between CY 2010 and CY 2011}}$$

RESI then applied North Carolina’s average film-induced tourism spending percentage against the ratio to determine the percentage of Maryland tourism potentially associated with productions. RESI found that in 2011, productions potentially accounted for \$4.2 million. RESI divided this result by the number of productions in Maryland during 2011 (4) and found that on average a production may add \$1.1 million to tourism spending, less and 0.01 percent of Maryland’s total tourism spending.

RESI applied the per production impact of \$1.1 million to tourism spending to later years total productions and determined increased nonresident tourism spending. This was then added into the analysis for each CY.

### B.2 REMI Model Overview

To quantify the economic impacts of the specified economic events, RESI used the REMI PI+ model version 1.5. This model enumerates the economic and fiscal impacts of each dollar earned and spent by the following: employees relating to the economic events, other supporting vendors (business services, retail, etc.), each dollar spent by these vendors on other firms, and each dollar spent by the households of the event’s employees, other vendors’ employees, and other businesses’ employees.

This model is dynamic, as it allows for price and wage effects to filter into the impacts reported by the model. Another benefit of the model compared to traditional static models, such as IMPLAN, is the regional constraint is built in to account for limited resources over time. Although some productions may not use the same locations when filming, the resources available to them (specialty crew, equipment, etc.) might have crossover issues, and therefore require a production to search outside the region to accommodate its needs. A situation like

this is built into the model using current industry data and employment information from Bureau of Economic Analysis (BEA) data.

Economic impacts are often reported by three distinct types: direct, indirect, and induced impacts. The direct economic effects are generated as the economic event generates FTE jobs and hires workers to support associated activities. The indirect economic impacts occur as vendors purchase goods and services from other firms. In either case, the increases in employment generate increases in household income as new job opportunities are created and income levels rise. This drives the induced economic impacts that result from households increasing their purchases at local businesses.

Consider the following example. A new firm opens in a region and directly employs 100 workers. The firm purchases supplies, both from outside the region as well as from local suppliers, which leads to increased business for local firms, thereby hypothetically creating FTE jobs for another 100 workers. This is called the indirect effect. The workers at the firm and at suppliers spend their income mostly in the local area, hypothetically creating FTE jobs for another 50 workers. This is the induced effect. The direct, indirect and induced effects add up to 250 FTE jobs created from the original 100 FTE jobs. Thus, in terms of employment, the total economic impact of the firm in our example is 250.<sup>169</sup>

### **B.3 Average Annual Wage Calculation**

Compared to the state as a whole, wages in this industry proved to be slightly higher than the annual average wages for Maryland. According to the BLS, Maryland's average annual wages per person in 2012 amounted to approximately \$54,000. According to calculations, under the current tax credit cap, wages supported by production incentives amount to an annual average of \$56,487.

To obtain this value, RESI averaged the annual wage rate over the lifetime of the program to determine the per person wage rate during the lifetime of the current credit program. As a dynamic model, REMI continuously compounds wages and output, creating a new baseline annually. RESI pulled the annual wage reported each year for Maryland from REMI to counter this. It should be noted that totals reported in the tables reflect the increase or decrease from the baseline predictions, and therefore cannot be used to estimate average annual employment.

### **B.4 Assumptions**

RESI made some key assumptions for the three scenarios:

1. Each production would occur within a specific CY (2011 through 2015), and its credits would be redeemed in the following CY.
2. Credits were nontransferable.

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<sup>169</sup> Total economic impact is defined as the sum of direct, indirect, and induced effects.

3. Over the lifetime of the incentive program, FY 2011 through FY 2016, incentives will total \$55.0 million. Since the analysis is reported in CYs, the \$48.8 million in the report is the total between CY 2011 through CY 2015. State fiscal years run from July 1 to June 30 of the following year. Therefore, FY 2011 would be from July 1, 2011 through June 30, 2012. In the analysis for July 1, 2015 would be the beginning of FY 2016, and would be the last time credits were applied for under the current program.

For the “Doubling the Tax Credit Cap” and “Removing the Tax Credit Cap” scenarios, RESI requested a list of inquiring productions from MFIC to determine the potential productions that may have occurred had the cap been higher or nonexistent. In the doubling scenario, total credits claimed could not exceed more than \$30 million for a single CY (filmed in 2011, wrapped and claimed credit in CY 2013 along with productions that wrapped in CY 2012) unless credits in the following year were available to be redeemed.

Another important assumption to consider when reviewing the results reported in this analysis, most importantly those for CY 2014, is the timeline for tax credit application, award, and use for larger productions. In some cases, larger productions have been permitted to apply for tax credits in the following state fiscal year for a portion of their spending that occurred in a prior state fiscal year. Allowing larger productions to claim previous spending for the following state fiscal year’s tax credits limits other productions’ ability to apply for tax credits, which subsequently limits the ability to offset the tax credits awarded with collected revenues. While the shift to a following state fiscal year can create a negative impact within that period, it is important to note that the positive revenues and impacts relating to that prior spending has been captured in the year it actually occurred. As a result, the net impacts over multiple years are ultimately positive.

## Appendix C—Detailed Impacts of the Current Tax Credit Cap

Figure 11: Current Tax Credit Cap Economic Impact Details<sup>170</sup>

CY	Allocated Credit	Credit Claimed <sup>171</sup>	Employment <sup>172</sup>	Output	Wages
2011	\$3,410,885	\$69,841	319.4	\$19,630,000	\$11,800,000
2012	\$13,459,157	\$3,756,871	1,459.1	\$89,680,000	\$50,670,000
2013	\$22,982,858	\$13,879,999	1,491.3	\$89,100,000	\$43,770,000
2014	\$7,933,459	\$23,128,128	-38.6	-\$12,220,000	-\$24,730,000
2015	\$7,213,641	\$8,062,855	240.4	\$13,800,000	\$4,410,000
<b>Total</b>	<b>\$55,000,000</b>	<b>\$48,897,694</b>	<b>694.3</b>	<b>\$199,990,000</b>	<b>\$85,920,000</b>

Sources: REMI, RESI

Between CY 2011 through CY 2015, productions can be attributed with adding an annual average of 690 FTE jobs, a total of nearly \$200.0 million in output, and a total of more than \$85.9 million in wages to Maryland’s economy. Knowledge of expenditures is limited for CYs beyond 2012 at the time of this report. CY 2013 through CY 2015 expenditures were estimated averages based on prior year productions, known future productions (*Veep* season three) and potential productions (productions that have inquired about filming in Maryland but are still in pre-production).

<sup>170</sup> Summed figures may not add up exactly to totals due to rounding.

<sup>171</sup> Please note that credits are not claimed in the same CY as they are allocated.

<sup>172</sup> Employment is averaged over the lifetime of the program since this industry reflects varying lengths of employment.

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**Figure 12: Average Economic Impacts Details**

<b>Impact</b>	<b>Direct</b>	<b>Indirect</b>	<b>Induced</b>	<b>Total</b>
<b>2011</b>				
Employment	191.8	84.0	43.5	319.4
Output	\$10,717,518	\$5,111,338	\$3,801,145	\$19,630,000
Wages	\$5,052,536	\$3,988,147	\$2,759,317	\$11,800,000
<b>2012</b>				
Employment	876.3	383.7	198.6	1,459.1
Output	\$49,088,594	\$22,890,954	\$17,700,452	\$89,680,000
Wages	\$21,695,931	\$17,125,373	\$11,848,696	\$50,670,000
<b>2013</b>				
Employment	902.3	383.6	205.4	1,491.3
Output	\$48,646,502	\$23,200,213	\$17,253,286	\$89,100,000
Wages	\$18,741,482	\$14,793,321	\$10,235,197	\$43,770,000
<b>2014</b>				
Employment	-23.4	-9.9	-5.3	-38.6
Output	-\$6,671,832	-\$3,181,892	-\$2,366,276	-\$12,220,000
Wages	-\$10,588,916	-\$8,358,210	-\$5,782,875	-\$24,730,000
<b>2015</b>				
Employment	145.4	61.8	33.1	240.4
Output	\$7,534,475	\$3,593,299	\$2,672,226	\$13,800,000
Wages	\$1,888,278	\$1,490,485	\$1,031,236	\$4,410,000
<b>Total</b>				
Employment <sup>173</sup>	418.5	180.6	95.0	694.3
Output	\$109,315,256	\$51,613,911	\$39,060,833	\$199,990,000
Wages	\$36,789,310	\$29,039,117	\$20,091,572	\$85,920,000

Sources: RESI, REMI

<sup>173</sup> Employment is an average count over the course of CY 2011 through CY 2015. This industry relies on varying lengths of employment, and therefore workers are not typically continuously employed throughout the period. Rather, employment would change each year.

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**Figure 13: Total Fiscal Impacts Details**<sup>174</sup>

<b>CY</b>	<b>Property</b>	<b>Income</b>	<b>Sales</b> <sup>175</sup>	<b>Payroll</b>	<b>Other</b>	<b>Total</b>
2011	\$63,826	\$44,863	\$59,251	\$1,193	\$39,110	\$208,244
2012	\$1,316,648	\$925,471	\$1,222,271	\$24,618	\$806,782	\$4,295,791
2013	\$4,357,395	\$3,062,809	\$4,045,057	\$81,474	\$2,670,011	\$14,216,747
2014	\$6,911,181	\$4,857,863	\$6,415,788	\$129,224	\$4,234,854	\$22,548,910
2015	\$2,434,332	\$1,711,090	\$2,259,839	\$45,517	\$1,491,647	\$7,942,424
<b>Total</b>	<b>\$15,083,382</b>	<b>\$10,602,097</b>	<b>\$14,002,207</b>	<b>\$282,027</b>	<b>\$9,242,404</b>	<b>\$49,212,116</b>

Sources: REMI, RESI

<sup>174</sup> REMI does not differentiate between state and local fiscal impacts.

<sup>175</sup> Some items are sales tax exempt. This was factored in during analysis.

Appendix D—Incentive Programs

Figure 14: Incentive Programs in United States

State	Incentive	Type	Refundable/ Transferable/ Carry forward	Per Project Cap	Min. Spend	State Annual Cap	Qualified Labor	Loan Out Withholding/ Registration Required/ CPA Audit Required	Sunset Date	Enacted Bill Number
Alabama	25% Spend & NR Labor 35% Resident Labor	Tax Credit	Yes/No/No	No Cap	\$500k	\$15M 9/30/13 \$15M 9/30/14 \$20M 9/30/15	Each Resident & Nonresident	No/Yes/Yes	N/A	H 69 H 243
Alaska	30% +20% Res Labor + 6% Rural + 2% Season	Tax Credit	Yes/Yes/6 yr	No Cap	\$75K	\$200M thru 6/30/23	Each Resident & Nonresident	No/Yes/Yes	6/30/23	S23
Arkansas	20% +10% BTL Resident Labor	Rebate	Yes/No/No	No Cap	\$50K \$200K	No Cap	1st \$500k of Each Resident & Nonresident Subject to Tax	No/No/Yes	6/30/19	H 1939 H 1633
California	20% or 25%	Tax Credit	No/Yes/5 yr	No Cap	\$1M Feat/TV \$500k MOW/Miniseries	\$100M per FY	Each BTL Resident & BTL Nonresident	No/No/yes	6/30/17	AB 15c AB 2026 SB 1197
Colorado	20%	Rebate	Yes/No/No	No Cap	\$100k or \$1M	\$1M 6/30/14	1st \$1M of Each Resident & Nonresident	No/No/Yes	NA	H1286 S 230

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State	Incentive	Type	Refundable/ Transferable/ Carry forward	Per Project Cap	Min. Spend	State Annual Cap	Qualified Labor	Loan Out Withholding/ Registration Required/ CPA Audit Required	Sunset Date	Enacted Bill Number
Connecticut	10%, 15%, 30%	Tax Credit	No/Yes/3 yr	No Cap	\$100K	No Cap	Each Resident & Nonresident	No/Yes/Yes	NA	10-107 11-61 11-6
District of Columbia	21%, 30% BTL Labor, 42%	Rebate	Yes/No/No	No Cap	\$250k	Program is Not Currently Funded	Each BTL Resident & BTL Nonresident	No/No/No	NA	B 583 B 743
Florida	20% - 30%	Tax Credit	No/Yes/5 yr	\$500k Comm/Music	\$625k TH/TV \$100k Indie* \$500k Comm/Music	\$296M thru 6/30/16	1st \$00k of Each Resident	No/No/Yes	6/30/16	S 1752 H 143 H 7087
Georgia	20% +10% Promo	Tax Credit	No/Yes/5 yr	No Cap	\$500k	No Cap	1st \$00k of Each Resident & Nonresident	Yes 6%/Yes/No	NA	H 1027
Hawaii	20% or 25%	Tax Credit	Yes/No/No	\$15M	\$200k	No Cap	Each Resident \$ Nonresident Subject to HI Tax	No/Yes/No	12/31/18	H 726
Idaho	20%	Rebate	Yes/Yes/No	\$500k	\$200k	\$1M 6/30/14	Each BTL Resident & BTL Nonresident	No/No/No	6/30/14	H 592
Illinois	30% + 15% Resident	Tax Credit	No/Yes/5 yr	No Cap	< 30 min > \$50k ≥ 30 min > \$100k	No Cap	1st \$100k of Each Resident	No/No/Yes	5/6/21	H 2482 S 398 S 1286



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State	Incentive	Type	Refundable/ Transferable/ Carry forward	Per Project Cap	Min. Spend	State Annual Cap	Qualified Labor	Loan Out Withholding/ Registration Required/ CPA Audit Required	Sunset Date	Enacted Bill Number
Kentucky	20%	Tax Credit	Yes/No/No	No Cap	\$500k Film/TV \$200k Comm \$50k Docu	No Cap	All BTL & 1st \$100k of Each ATL	No/No/No	12/31/14	H 3a
Louisiana	30% + 5% Resident Labor	Tax Credit	Yes/Yes/10 yr	No Cap	> \$300k	No Cap	Each Resident and Nonresident	No/No/Yes	NA	478 154 178
Maine	10% or 12% Wage	Rebate	Yes/No/No	\$75k	No Cap	1st \$50k of Each Resident & Nonresident	No	No/No/No	NA	H 1005 H 804
	5% Spend	Tax Credit	No/No/No	\$75k	No Cap	NA				
Maryland	25% or 27%	Tax Credit	Yes/No/No	No Cap	> \$500k	\$25M 6/30/14 \$7.5M 6/30/15 \$7.5M 6/30/16	Each Resident & Nonresident Earning ≤ \$500k	No/No/Yes	6/30/16	S 183
Massachusetts	25% Spend 25% Payroll	Tax Credit	Yes/Yes/5 yr	No Cap	\$50k	No Cap	Each Resident & Nonresident	Yes 5.25%/No/Yes	12/31/22	H 4252 H 4084 H 4904
Michigan	27% Spend* 32% Res Labor* 27% NR ATL	Rebate	Yes/No/No	No Cap	\$100k	\$50M 9/30/13 \$50M 9/30/14	1st \$2M of Each Resident & Nonresident	Yes 4.25%/No/Yes	9/30/17	S 569 H 5365 H 4328
Minnesota	Up to 20%	Rebate	Yes/No/No	No Cap	<\$1M	\$10M	Each	No/Yes/Yes	NA	H 729

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State	Incentive	Type	Refundable/ Transferable/ Carry forward	Per Project Cap	Min. Spend	State Annual Cap	Qualified Labor	Loan Out Withholding/ Registration Required/ CPA Audit Required	Sunset Date	Enacted Bill Number
	Up to 25%	Rebate	Yes/No/No	No Cap	\$1M		Resident & ATL Nonresident			
Mississippi	25% Local Spend & NR Labor 30% Res Labor + 5% Veteran*	Rebate	Yes/No/No	\$10M	\$50k	\$20M Per FY	1st \$5M of Each Resident & Nonresident Subject to W/H	5%/Yes/No	6/30/16	H 2462
Missouri	35% Local Spend & Res Labor 30% NR Labor	Tax Credit	No/Yes/5 yr	No Cap	< 30 min > \$50k > 30 min > \$100k	\$4.5 M Per CY	Each Resident & Nonresident Earning ≤ \$1M	No/Yes/No	11/28/13	H 1
Montana	9% Spend 14% Labor	Tax Credit	Yes/No/4 yr	No Cap	\$0	No Cap	1st \$50k of Each Resident	No/Yes/No	12/31/14	H 40 H 584 H 163
Nevada	Up to 25% 15% - 19% Spend & Res Labor 12% NR Labor	Grant  Tax Credit	Yes/No/No  No/Yes/4 yr	No Cap  \$6M	\$0  \$500k	\$1M  \$20M Per FY	1st \$750k of Each Resident & Nonresident	No/Yes/Yes  No/No/Yes	NA  6/30/23	NA  s 165
Oklahoma	35% + 2%	Rebate	Yes/No/No	No Cap	\$50k \$25K	\$5M Per FY	Each Resident & ATL Nonresident	No/Yes/Yes	6/30/14	S 318 S 623

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State	Incentive	Type	Refundable/ Transferable/ Carry forward	Per Project Cap	Min. Spend	State Annual Cap	Qualified Labor	Loan Out Withholding/ Registration Required/ CPA Audit Required	Sunset Date	Enacted Bill Number
Oregon	20% Goods 10% Wage + 6.2% Labor	Rebate	Yes/No/No	No Cap	\$750k \$1M	\$6M Per FY NA	Each Resident & Nonresident Earning <\$1M	No/Yes/No	12/31/17	S 635 S 621 H 2191 H 3672
Pennsylvania	25% + 5%	Tax Credit	No/Yes/3 yr	20% of the Annual Cap	60% of Budget Incurred in PA	\$60M Per FY	Each Resident & Nonresident Subject to W/H	No/Yes/Yes	NA	S 97 H 761
Puerto Rico	40% Spend & Res Labor	Tax Credit	No/Yes/Yes	No Cap	\$100k	\$50M Per FY	Each Resident	No/No/Yes	6/30/18	27
	20% NR Labor	Tax Credit	No/Yes/Yes	No Cap		No Cap	Each Nonresident	Yes 20%/Yes/No	NA	
Rhode Island	25%	Tax Credit	No/Yes/3 yr	\$5M	\$100k	\$15M Per CY	Each Resident & Nonresident	No/No/Yes	6/30/19	H 7839 H 7323
South Carolina	30% Supplier 25% Res Labor 20% NR Labor	Rebate	Yes/Yes/No	No Cap	\$1M	Yes Per FY	Each Resident & Nonresident Earning < \$1M	Yes 2%/Yes/No	NA	H 3152 S 163
Tennessee	25%	Grant	Yes/No/No	No Cap	\$200k	\$2.3M	1st \$250k of Each Resident	No/No/Yes	NA	S 3513 H 3839
Texas	5% - 15% Spend	Grant	Yes/No/No	No Cap	\$250k Film/TV \$100k	\$95M For Biennium	1st \$1M of Each	No/No/Yes	NA	H 873

## Economic and Fiscal Impacts of the Film Production Tax Credit in Maryland

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State	Incentive	Type	Refundable/ Transferable/ Carry forward	Per Project Cap	Min. Spend	State Annual Cap	Qualified Labor	Loan Out Withholding/ Registration Required/ CPA Audit Required	Sunset Date	Enacted Bill Number	
	Incl. Res Labor OR 8% - 25% Res Labor + 2.5% or 4.5%				Comm/Video	Ending 8/31/15	Resident				
Utah	20% + 5%	Tax Credit	Yes/No/No	No Cap	\$1M	\$6.79M Per FY	Each Resident & Nonresident	No/Yes/Yes	No	S 14 H99	
Virginia	15% or 20%*	Tax Credit	Yes/No/No	At Discretion of Film Office	\$250k	\$5M	1st \$1M of Each Resident & Nonresident	No/No/Yes	NA	H 861	
	+10% or 20%*	Tax Credit	Yes/No/No		\$250k	For Biennium 6/30/14					
	Discretionary*	Grant	NA/NA/NA		\$0	\$6M for Biennium		No/No/Yes	NA	S 1098 H 1301	
Washington	Up to 30% or 35% Up to 15% BTL NR Labor	Rebate	Yes/No/No	No Cap	\$500k Feat \$300k Per TV Eps \$150k Comm	\$3.5 M Per CY	Each Resident & BTL Nonresident	No/No/No	6/30/17	S 5539	
West Virginia	27% + 4%	Tax Credit	No/Yes/2 yr	No Cap	\$25k	\$5M Per FY	Each Resident & Nonresident Subject to Tax	No/Yes/Yes	NA	S 610 H 2514	
Wisconsin	25%	Tax	Yes/No/No	\$100k	> \$50k in	\$500K Per	Each	No/No/Yes	NA	A 75	

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State	Incentive	Type	Refundable/ Transferable/ Carry forward	Per Project Cap	Min. Spend	State Annual Cap	Qualified Labor	Loan Out Withholding/ Registration Required/ CPA Audit Required	Sunset Date	Enacted Bill Number
		Credit			Salaries & Wages	FY	Resident Earning Less Than \$250k			S 3c
Wyoming	12% - 15%	Rebate	Yes/No/No	No Cap	\$200k	\$900k For Biennium Ending 6/30/14	Each Resident	No/No/No	6/30/16	S 41 H 71 H 45 H 127

Source: Cast and Crew Entertainment Services

## Appendix E—Detailed Economic Impacts

**Figure 15: Average Detailed Employment Impacts—Current Tax Credit Cap**

<b>Industry</b>	<b>Direct</b>	<b>Indirect</b>	<b>Induced</b>	<b>Total</b>
Agriculture	-0.1	0.0	0.0	-0.1
Mining	0.0	0.0	0.0	0.0
Utilities	0.1	0.0	0.0	0.2
Construction	9.3	4.0	2.1	15.4
Manufacturing	0.9	0.4	0.2	1.6
Wholesale Trade	0.2	0.1	0.0	0.3
Retail Trade	6.4	2.8	1.4	10.6
Transportation and Warehousing	0.6	0.3	0.1	1.0
Information	404.2	173.8	91.8	669.9
Finance and Insurance	0.6	0.3	0.1	1.1
Real Estate and Rental and Leasing	3.1	1.3	0.7	5.1
Professional, Scientific and Technical Services	4.6	2.0	1.0	7.6
Management of Companies and Enterprises	-0.1	-0.1	0.0	-0.2
Administrative and Support and Waste Management and Remediation Services	10.7	4.6	2.4	17.8
Educational Services	-0.5	-0.2	-0.1	-0.9
Health Care and Social Services	1.6	0.7	0.4	2.7
Arts, Entertainment and Recreation	26.4	11.3	6.0	43.7
Accommodation and Food Services	5.0	2.2	1.1	8.4
Other Services	2.2	1.0	0.5	3.7
Government	-56.5	-24.0	-12.9	-93.4
<b>Total</b>	<b>418.5</b>	<b>180.6</b>	<b>95.0</b>	<b>694.3</b>

Sources: REMI, RESI

**Economic and Fiscal Impacts of the Film Production Tax Credit in Maryland**

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**Figure 16: Total Detailed Output Impacts—Current Tax Credit Cap**

<b>Industry</b>	<b>Direct</b>	<b>Indirect</b>	<b>Induced</b>	<b>Total</b>
Agriculture	\$0	\$0	\$0	\$0
Mining	\$10,934	\$5,156	\$3,910	\$20,000
Utilities	\$180,662	\$84,130	\$65,208	\$330,000
Construction	\$2,303,274	\$1,078,920	\$827,806	\$4,210,000
Manufacturing	\$361,589	\$167,286	\$131,125	\$660,000
Wholesale Trade	\$121,709	\$51,433	\$46,857	\$220,000
Retail Trade	\$1,050,806	\$490,647	\$378,546	\$1,920,000
Transportation and Warehousing	\$218,768	\$102,768	\$78,464	\$400,000
Information	\$122,837,322	\$58,092,761	\$43,839,917	\$224,770,000
Finance and Insurance	\$629,509	\$293,437	\$227,054	\$1,150,000
Real Estate and Rental and Leasing	\$2,752,206	\$1,287,918	\$989,876	\$5,030,000
Professional, Scientific and Technical Services	\$1,587,122	\$741,205	\$571,674	\$2,900,000
Management of Companies and Enterprises	-\$59,987	-\$28,899	-\$21,114	-\$110,000
Administrative and Support and Waste Management and Remediation Services	\$1,137,953	\$533,079	\$408,969	\$2,080,000
Educational Services	-\$54,514	-\$26,346	-\$19,140	-\$100,000
Health Care and Social Services	\$543,132	\$248,182	\$198,686	\$990,000
Arts, Entertainment and Recreation	\$2,169,708	\$1,025,718	\$774,574	\$3,970,000
Accommodation and Food Services	\$743,689	\$349,862	\$266,449	\$1,360,000
Other Services	\$77,318	\$33,220	\$29,462	\$140,000
Government	-\$27,268,489	-\$13,017,317	-\$9,664,194	-\$49,950,000
<b>Total</b>	<b>\$109,315,256</b>	<b>\$51,613,911</b>	<b>\$39,060,833</b>	<b>\$199,990,000</b>

Sources: REMI, RESI

## Economic and Fiscal Impacts of the Film Production Tax Credit in Maryland

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**Figure 17: Total Detailed Wage Impacts—Current Tax Credit Cap**

Industry	Direct	Indirect	Induced	Total
Agriculture	\$0	\$0	\$0	\$0
Mining	\$0	\$0	\$0	\$0
Utilities	\$149,863	\$118,292	\$81,844	\$350,000
Construction	\$2,551,959	\$2,014,352	\$1,393,689	\$5,960,000
Manufacturing	\$907,744	\$716,515	\$495,742	\$2,120,000
Wholesale Trade	\$710,780	\$561,044	\$388,175	\$1,660,000
Retail Trade	\$1,669,906	\$1,318,116	\$911,978	\$3,900,000
Transportation and Warehousing	\$406,772	\$321,080	\$222,148	\$950,000
Information	\$41,589,219	\$32,827,857	\$22,712,924	\$97,130,000
Finance and Insurance	\$1,104,707	\$871,985	\$603,308	\$2,580,000
Real Estate and Rental and Leasing	\$518,099	\$408,954	\$282,947	\$1,210,000
Professional, Scientific and Technical Services	\$3,331,248	\$2,629,473	\$1,819,279	\$7,780,000
Management of Companies and Enterprises	\$222,654	\$175,749	\$121,597	\$520,000
Administrative and Support and Waste Management and Remediation Services	\$1,794,078	\$1,416,130	\$979,792	\$4,190,000
Educational Services	\$363,954	\$287,282	\$198,764	\$850,000
Health Care and Social Services	\$1,871,151	\$1,476,966	\$1,021,883	\$4,370,000
Arts, Entertainment and Recreation	\$2,050,987	\$1,618,917	\$1,120,096	\$4,790,000
Accommodation and Food Services	\$1,156,089	\$912,542	\$631,369	\$2,700,000
Other Services	\$710,780	\$561,044	\$388,175	\$1,660,000
Government	-\$24,320,680	-\$19,197,182	-\$13,282,138	-\$56,800,000
<b>Total</b>	<b>\$36,789,310</b>	<b>\$29,039,117</b>	<b>\$20,091,572</b>	<b>\$85,920,000</b>

Sources: REMI, RESI



**Economic and Fiscal Impacts of the Film Production Tax Credit in Maryland**  
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**Figure 18: Average Detailed Employment Impacts—Doubling the Tax Credit Cap**

<b>Industry</b>	<b>Direct</b>	<b>Indirect</b>	<b>Induced</b>	<b>Total</b>
Agriculture	-0.1	-0.1	0.0	-0.2
Mining	0.0	0.0	0.0	0.1
Utilities	0.2	0.1	0.0	0.3
Construction	14.6	6.3	3.3	24.2
Manufacturing	1.5	0.7	0.4	2.6
Wholesale Trade	0.3	0.2	0.1	0.6
Retail Trade	8.2	3.6	1.8	13.6
Transportation and Warehousing	0.7	0.3	0.1	1.1
Information	642.1	275.9	145.9	1,063.9
Finance and Insurance	1.3	0.6	0.3	2.1
Real Estate and Rental and Leasing	5.2	2.3	1.2	8.6
Professional, Scientific and Technical Services	8.4	3.6	1.9	13.9
Management of Companies and Enterprises	-0.2	-0.1	0.0	-0.3
Administrative and Support and Waste Management and Remediation Services	17.5	7.6	4.0	29.0
Educational Services	-0.8	-0.3	-0.2	-1.3
Health Care and Social Services	2.9	1.3	0.7	4.9
Arts, Entertainment and Recreation	39.8	17.1	9.0	66.0
Accommodation and Food Services	-0.9	-0.3	-0.2	-1.5
Other Services	3.5	1.5	0.8	5.8
Government	-87.2	-37.0	-19.9	-144.0
<b>Total</b>	<b>656.9</b>	<b>283.4</b>	<b>149.2</b>	<b>1,089.6</b>

Sources: REMI, RESI

## Economic and Fiscal Impacts of the Film Production Tax Credit in Maryland

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**Figure 19: Total Detailed Output Impacts—Doubling the Tax Credit Cap**

<b>Industry</b>	<b>Direct</b>	<b>Indirect</b>	<b>Induced</b>	<b>Total</b>
Agriculture	\$0	\$0	\$0	\$0
Mining	\$16,393	\$7,760	\$5,847	\$30,000
Utilities	\$284,663	\$132,628	\$102,709	\$520,000
Construction	\$3,632,584	\$1,702,158	\$1,305,258	\$6,640,000
Manufacturing	\$640,736	\$297,515	\$231,748	\$1,170,000
Wholesale Trade	\$209,975	\$89,759	\$80,267	\$380,000
Retail Trade	\$1,363,300	\$634,344	\$492,356	\$2,490,000
Transportation and Warehousing	\$213,462	\$99,599	\$76,938	\$390,000
Information	\$196,820,225	\$93,137,037	\$70,212,738	\$360,170,000
Finance and Insurance	\$1,105,376	\$516,788	\$397,836	\$2,020,000
Real Estate and Rental and Leasing	\$4,666,242	\$2,187,817	\$1,675,941	\$8,530,000
Professional, Scientific and Technical Services	\$2,839,422	\$1,330,093	\$1,020,485	\$5,190,000
Management of Companies and Enterprises	-\$70,865	-\$34,261	-\$24,874	-\$130,000
Administrative and Support and Waste Management and Remediation Services	\$1,865,332	\$874,873	\$669,795	\$3,410,000
Educational Services	-\$70,837	-\$34,363	-\$24,800	-\$130,000
Health Care and Social Services	\$926,770	\$425,113	\$338,116	\$1,690,000
Arts, Entertainment and Recreation	\$3,240,829	\$1,532,375	\$1,156,796	\$5,930,000
Accommodation and Food Services	-\$64,119	-\$36,379	-\$19,503	-\$120,000
Other Services	\$121,471	\$52,306	\$46,223	\$220,000
Government	-\$42,070,643	-\$20,096,279	-\$14,903,079	-\$77,070,000
<b>Total</b>	<b>\$175,642,863</b>	<b>\$82,919,637</b>	<b>\$62,767,500</b>	<b>\$321,330,000</b>

Sources: REMI, RESI

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**Figure 20: Total Detailed Wage Impacts—Doubling the Tax Credit Cap**

<b>Industry</b>	<b>Direct</b>	<b>Indirect</b>	<b>Induced</b>	<b>Total</b>
Agriculture	\$0	\$0	\$0	\$0
Mining	\$12,845	\$10,139	\$7,015	\$30,000
Utilities	\$231,218	\$182,508	\$126,274	\$540,000
Construction	\$3,969,238	\$3,133,061	\$2,167,701	\$9,270,000
Manufacturing	\$1,365,897	\$1,078,152	\$745,951	\$3,190,000
Wholesale Trade	\$1,070,452	\$844,946	\$584,601	\$2,500,000
Retail Trade	\$2,325,023	\$1,835,224	\$1,269,754	\$5,430,000
Transportation and Warehousing	\$552,353	\$435,992	\$301,654	\$1,290,000
Information	\$66,492,225	\$52,484,690	\$36,313,085	\$155,290,000
Finance and Insurance	\$1,691,315	\$1,335,015	\$923,670	\$3,950,000
Real Estate and Rental and Leasing	\$809,262	\$638,779	\$441,958	\$1,890,000
Professional, Scientific and Technical Services	\$5,288,035	\$4,174,035	\$2,887,930	\$12,350,000
Management of Companies and Enterprises	\$346,827	\$273,763	\$189,411	\$810,000
Administrative and Support and Waste Management and Remediation Services	\$2,860,249	\$2,257,697	\$1,562,054	\$6,680,000
Educational Services	\$548,072	\$432,613	\$299,316	\$1,280,000
Health Care and Social Services	\$2,890,222	\$2,281,355	\$1,578,423	\$6,750,000
Arts, Entertainment and Recreation	\$3,052,930	\$2,409,787	\$1,667,282	\$7,130,000
Accommodation and Food Services	\$1,006,225	\$794,250	\$549,525	\$2,350,000
Other Services	\$1,070,452	\$844,946	\$584,601	\$2,500,000
Government	-\$34,879,623	-\$27,531,733	-\$19,048,644	-\$81,460,000
<b>Total</b>	<b>\$60,703,218</b>	<b>\$47,915,220</b>	<b>\$33,151,562</b>	<b>\$141,770,000</b>

Sources: REMI, RESI

**Economic and Fiscal Impacts of the Film Production Tax Credit in Maryland**

RESI of Towson University

**Figure 21: Average Detailed Employment Impacts—No Tax Credit Cap**

<b>Industry</b>	<b>Direct</b>	<b>Indirect</b>	<b>Induced</b>	<b>Total</b>
Agriculture	-0.2	-0.1	-0.1	-0.4
Mining	0.1	0.0	0.0	0.1
Utilities	0.3	0.1	0.1	0.4
Construction	15.4	6.7	3.5	25.7
Manufacturing	2.6	1.1	0.6	4.4
Wholesale Trade	-0.7	-0.3	-0.2	-1.1
Retail Trade	10.4	4.5	2.3	17.2
Transportation and Warehousing	1.3	0.6	0.3	2.2
Information	1,158.4	495.5	263.5	1,917.3
Finance and Insurance	2.5	1.1	0.6	4.2
Real Estate and Rental and Leasing	9.7	4.2	2.2	16.1
Professional, Scientific and Technical Services	16.6	7.2	3.8	27.5
Management of Companies and Enterprises	-0.1	0.0	0.0	-0.1
Administrative and Support and Waste Management and Remediation Services	30.2	13.0	6.9	50.1
Educational Services	-1.5	-0.6	-0.3	-2.5
Health Care and Social Services	2.2	1.0	0.5	3.8
Arts, Entertainment and Recreation	72.5	31.0	16.5	120.0
Accommodation and Food Services	-2.5	-1.0	-0.6	-4.0
Other Services	4.6	2.0	1.0	7.7
Government	-183.7	-78.0	-41.8	-303.5
<b>Total</b>	<b>1,138.2</b>	<b>488.0</b>	<b>258.8</b>	<b>1,885.2</b>

Sources: REMI, RESI

**Economic and Fiscal Impacts of the Film Production Tax Credit in Maryland**

RESI of Towson University

**Figure 22: Total Detailed Output Impacts—No Tax Credit Cap**

<b>Industry</b>	<b>Direct</b>	<b>Indirect</b>	<b>Induced</b>	<b>Total</b>
Agriculture	-\$16,393	-\$7,760	-\$5,847	-\$30,000
Mining	\$21,867	\$10,313	\$7,820	\$40,000
Utilities	\$448,526	\$210,487	\$160,987	\$820,000
Construction	\$3,887,557	\$1,830,544	\$1,391,900	\$7,110,000
Manufacturing	\$1,039,327	\$487,493	\$373,180	\$1,900,000
Wholesale Trade	-\$239,335	-\$117,854	-\$82,812	-\$440,000
Retail Trade	\$1,772,432	\$830,916	\$636,652	\$3,240,000
Transportation and Warehousing	\$415,641	\$195,326	\$149,033	\$760,000
Information	\$359,223,953	\$169,603,611	\$128,362,436	\$657,190,000
Finance and Insurance	\$2,034,347	\$956,464	\$729,189	\$3,720,000
Real Estate and Rental and Leasing	\$8,710,664	\$4,099,261	\$3,120,076	\$15,930,000
Professional, Scientific and Technical Services	\$5,572,115	\$2,621,697	\$1,996,188	\$10,190,000
Management of Companies and Enterprises	-\$32,619	-\$16,136	-\$11,245	-\$60,000
Administrative and Support and Waste Management and Remediation Services	\$3,154,899	\$1,485,478	\$1,129,622	\$5,770,000
Educational Services	-\$152,887	-\$72,856	-\$54,256	-\$280,000
Health Care and Social Services	\$1,018,425	\$473,639	\$367,936	\$1,860,000
Arts, Entertainment and Recreation	\$5,936,367	\$2,801,851	\$2,121,782	\$10,860,000
Accommodation and Food Services	-\$179,193	-\$89,519	-\$61,287	-\$330,000
Other Services	\$88,209	\$38,531	\$33,260	\$160,000
Government	-\$88,612,137	-\$41,920,140	-\$31,617,723	-\$162,150,000
<b>Total</b>	<b>\$304,091,767</b>	<b>\$143,421,343</b>	<b>\$108,746,890</b>	<b>\$556,260,000</b>

Sources: REMI, RESI

## Economic and Fiscal Impacts of the Film Production Tax Credit in Maryland

RESI of Towson University

**Figure 23: Total Detailed Wage Impacts—No Tax Credit Cap**

Industry	Direct	Indirect	Induced	Total
Agriculture	\$0	\$0	\$0	\$0
Mining	\$29,973	\$23,658	\$16,369	\$70,000
Utilities	\$342,545	\$270,383	\$187,072	\$800,000
Construction	\$4,881,263	\$3,852,956	\$2,665,781	\$11,400,000
Manufacturing	\$2,132,341	\$1,683,133	\$1,164,525	\$4,980,000
Wholesale Trade	\$1,327,361	\$1,047,734	\$724,905	\$3,100,000
Retail Trade	\$3,378,348	\$2,666,651	\$1,845,001	\$7,890,000
Transportation and Warehousing	\$886,335	\$699,616	\$484,050	\$2,070,000
Information	\$120,845,520	\$95,387,688	\$65,996,793	\$282,230,000
Finance and Insurance	\$2,714,667	\$2,142,784	\$1,482,549	\$6,340,000
Real Estate and Rental and Leasing	\$1,353,052	\$1,068,012	\$738,936	\$3,160,000
Professional, Scientific and Technical Services	\$8,953,264	\$7,067,132	\$4,889,604	\$20,910,000
Management of Companies and Enterprises	\$590,890	\$466,410	\$322,700	\$1,380,000
Administrative and Support and Waste Management and Remediation Services	\$4,804,191	\$3,792,119	\$2,623,690	\$11,220,000
Educational Services	\$723,626	\$571,184	\$395,190	\$1,690,000
Health Care and Social Services	\$3,926,420	\$3,099,263	\$2,144,317	\$9,170,000
Arts, Entertainment and Recreation	\$5,390,799	\$4,255,150	\$2,944,051	\$12,590,000
Accommodation and Food Services	\$1,511,479	\$1,193,064	\$825,457	\$3,530,000
Other Services	\$1,597,115	\$1,260,660	\$872,225	\$3,730,000
Government	-\$76,627,269	-\$60,484,642	-\$41,848,088	-\$178,960,000
<b>Total</b>	<b>\$88,761,919</b>	<b>\$70,062,955</b>	<b>\$48,475,127</b>	<b>\$207,300,000</b>

Sources: REMI, RESI