



Larry Hogan, Governor  
Boyd Rutherford, Lt. Governor  
Jeannie Haddaway-Riccio, Secretary  
Charles Glass, Deputy Secretary

February 20, 2020

The Honorable Anne R. Kaiser  
Chair, Ways and Means Committee  
Room 131, House Office Building  
Annapolis, MD 21401

***Re: Letter of Support – House Bill 640 – Rehabilitation Tax Credit - Certified Historic Structure - Definition***

Dear Chair Kaiser and Committee Members:

The Maryland Department of Natural Resources supports House Bill 640 because it would expand the eligibility for the Rehabilitation Tax Credit by altering the definition of “certified historic structure” to include a structure that is owned by the department and occupied by a person under an agreement with the department by which the person pays for rehabilitation of the structure as a condition of occupancy. The bill would make individuals participating in the department’s Resident Curatorship Program eligible for a tax credit for expenses incurred in the rehabilitation of historic structures, providing an additional incentive for individuals to participate in the program and make additional funds available to current Curators to further their efforts in rehabilitating structures sooner.

The department owns approximately 495,000 acres of land throughout the state and a number of historically significant sites and structures. In order to maximize the number of these historic properties that are preserved and shared with the public, the department, through the Maryland Resident Curatorship Program, seeks public-private partnerships for the funding, maintenance, and interpretation of select structures. The Maryland Resident Curatorship Program offers curators the right to lifetime occupancy in an historic property in exchange for restoring it, maintaining it in good condition, and periodically sharing it with the public. The Curatorship program currently includes 42 residential properties that could potentially benefit from this legislation. The requirements of the curatorship agreements stipulate the property be rehabilitated and restored to applicable standards regardless of financial incentives curators may or may not be eligible for.

This bill would provide an additional incentive for individuals to participate in the Resident Curatorship Program and further efforts to rehabilitate historic structures on department-owned lands benefiting the state and the public.

For these reasons, the Maryland Department of Natural Resources respectfully requests the Committee to grant House Bill 640 a favorable report.

Respectfully submitted,  
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Director, Legislative and Constituent Services

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