BY: Ways and Means Committee

AMENDMENTS TO HOUSE BILL 1282
(First Reading File Bill)

AMENDMENT NO. 1
On page 1, in line 2, strike “Use Assessment – Improvements” and substitute “Accessory Use Improvements – Study and Report”; strike beginning with “that” in line 3 down through “assessment” in line 6 and substitute “the Department of Agriculture and the Department of Assessments and Taxation to jointly conduct a study of the assessment of agricultural accessory use improvements and submit a report of their findings and recommendations to certain committees of the General Assembly on or before a certain date; and generally relating to the assessment of agricultural accessory use improvements”; and strike in their entirety lines 7 through 16, inclusive.

AMENDMENT NO. 2
On page 1, in line 18, strike “the Laws of Maryland read as follows”.

On pages 1 through 3, strike in their entirety the lines beginning with line 19 on page 1 through line 20 on page 3, inclusive, and substitute:

“(a) (1) In this section, “agricultural accessory use improvement” means an improvement located on an actively used farm that is related to:

(i) agricultural alcohol production, as defined in § 4–214(a) of the Land Use Article;

(ii) agritourism, as defined in § 4–212 of the Land Use Article;

(iii) equine activities, as defined in § 2–701 of the Agriculture Article;
(iv) the manufacture, packaging, storage, promotion, or sale of a value-added agricultural product, including a dairy product, that is derived from ingredients produced on the farm or any associated farmland;

(v) a roadside stand; or

(vi) other agricultural uses that are permissible under local zoning.

(2) “Agricultural accessory use improvement” does not include an improvement used for:

(i) rental for private events if the facility has a seating capacity of 200 or more individuals; or

(ii) any activity that the local zoning authority has not approved for land zoned for agricultural use.

(b) The Department of Agriculture and the Department of Assessments and Taxation shall jointly conduct a study of the assessment of agricultural accessory use improvements.

(c) In conducting the study, the Department of Agriculture and the Department of Assessments and Taxation shall consult with:

(1) local governments;

(2) nonprofit associations that represent agricultural interests, alcohol manufacturers, and equine interests; and

(3) other relevant stakeholders.
(d) The study shall examine:

(1) whether agricultural accessory use improvements should be assessed using a different methodology from improvements located on nonagricultural land;

(2) if a different methodology for assessing agricultural accessory use improvements is recommended, the proper method for assessing agricultural accessory use improvements; and

(3) how other states assess agricultural accessory use improvements.

(e) On or before December 1, 2022, the Department of Agriculture and the Department of Assessments and Taxation shall submit a joint report of their findings and recommendations, in accordance with § 2–1257 of the State Government Article, to the Senate Budget and Taxation Committee and the House Ways and Means Committee.”.

On page 3, in line 21, strike “3.” and substitute “2.”.