

Chapter 331

(Senate Bill 257)

AN ACT concerning

Mel Noland Woodland Incentives and Fellowship Fund – Reporting

FOR the purpose of requiring the Department of Natural Resources to include in a certain annual report to the Senate Committee on Education, Energy, and the Environment and the House Environment and Transportation Committee the amount of proceeds from a certain agricultural land transfer tax that were distributed to the Mel Noland Woodland Incentives and Fellowship Fund during the immediately preceding fiscal year and any uncertainties regarding the amount distributed; and generally relating to the Mel Noland Woodland Incentives and Fellowship Fund.

BY repealing and reenacting, without amendments,
Article – Natural Resources
Section 5–307(a), (b), (c), and (f)(1)(i)
Annotated Code of Maryland
(2023 Replacement Volume and 2025 Supplement)

BY repealing and reenacting, with amendments,
Article – Natural Resources
Section 5–307(j)
Annotated Code of Maryland
(2023 Replacement Volume and 2025 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,
That the Laws of Maryland read as follows:

Article – Natural Resources

5–307.

(a) In this section, “Fund” means the Mel Noland Woodland Incentives and Fellowship Fund.

(b) There is a Mel Noland Woodland Incentives and Fellowship Fund in the Department.

(c) The purpose of the Fund is to finance:

(1) The Woodland Incentives Program and the cost–share assistance established under this subtitle; and

(2) The Mel Noland Fellowship Program established under this subtitle.

(f) (1) The Fund consists of:

(i) As provided in § 13–306 of the Tax – Property Article, up to \$200,000 annually of the proceeds of the tax imposed by § 13–302 of the Tax – Property Article that are attributable to the taxation of instruments of writing that transfer title to parcels of land that are entirely woodland;

(j) On or before September 30 of each year, the Department shall report to the Senate Committee on Education, Energy, and the Environment and the House Environment and Transportation Committee, in accordance with § 2–1257 of the State Government Article, on [the]:

(1) THE use of funds credited to the Fund, including an identification of and the reasons for those revenues derived from forestry practices on designated lands owned and managed by the Department that were not credited to the Fund;

(2) THE AMOUNT OF PROCEEDS FROM THE TAX IMPOSED BY § 13–302 OF THE TAX – PROPERTY ARTICLE THAT ARE ATTRIBUTABLE TO THE TAXATION OF INSTRUMENTS OF WRITING THAT TRANSFER TITLE TO PARCELS OF LAND THAT ARE ENTIRELY WOODLAND THAT WERE DISTRIBUTED TO THE FUND UNDER § 13–306 OF THE TAX – PROPERTY ARTICLE DURING THE IMMEDIATELY PRECEDING FISCAL YEAR; AND

(3) IF THE DEPARTMENT IS UNCERTAIN ABOUT THE TOTAL AMOUNT OF PROCEEDS FOR THE TAX IMPOSED UNDER § 13–302 OF THE TAX – PROPERTY ARTICLE THAT ARE REQUIRED TO BE DISTRIBUTED TO THE FUND, THE UNCERTAINTIES AND THE ACTIONS REQUIRED TO RESOLVE THE UNCERTAINTIES.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2026.

Approved by the Governor, April 28, 2026.