

HOUSE BILL 359

Q1
HB 907/25 – W&M

6lr0780
CF 6lr0868

By: **Delegates Roberson, J. Long, Taylor, and Woods**

Introduced and read first time: January 19, 2026

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax Credit – Urban Agricultural Property – Alterations**

3 FOR the purpose of altering eligibility for a tax credit against the county or municipal
4 corporation property tax imposed on certain urban agricultural property; requiring
5 a county or municipal corporation that grants the tax credit to provide certain notice
6 and opportunity to be heard to the public before the county or municipal corporation
7 may exercise its authority to terminate the credit; and generally relating to a
8 property tax credit for urban agricultural property.

9 BY repealing and reenacting, with amendments,

10 Article – Tax – Property

11 Section 9–253

12 Annotated Code of Maryland

13 (2019 Replacement Volume and 2025 Supplement)

14 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,

15 That the Laws of Maryland read as follows:

16 **Article – Tax – Property**

17 9–253.

18 (a) (1) In this section the following words have the meanings indicated.

19 (2) “Urban agricultural property” means real property that is:

20 (i) [at least one–eighth of an acre and not more than 5 acres;

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



5 (3) "Urban agricultural purposes" means:

6 (i) INDOOR AND OUTDOOR crop production activities, including
7 the use of mulch or cover crops to ensure maximum productivity and minimize runoff and
8 weed production, PRODUCTION OF VALUE-ADDED AGRICULTURAL PRODUCTS,
9 BEEKEEPING, RAISING LIVESTOCK, AND COMPOSTING;

10 (ii) environmental mitigation activities, including stormwater
11 abatement, **POLLINATOR HABITAT CREATION AND MAINTENANCE**, and groundwater
12 protection;

13 (iii) community development activities, including recreational
14 activities, food donations, and food preparation and canning classes;

15 (iv) economic development activities, including employment and
16 training opportunities, and direct sales to restaurants and institutions; [and]

17 (v) [temporary] produce stands used for the sale of produce raised
18 on the premises; AND

19 (VI) AGRICULTURAL EDUCATION AND AGRITOURISM
20 ACTIVITIES.

24 (c) (1) Except as provided in paragraph (2) of this subsection, a tax credit
25 under this section shall be granted for 5 years.

26 (2) (i) If the Mayor and City Council of Baltimore City or the governing
27 body of a county or of a municipal corporation grants a tax credit under this section, the
28 jurisdiction granting a tax credit shall evaluate the effectiveness of the credit after 3 years.

29 (ii) If the jurisdiction granting the tax credit determines that the tax
30 credit is ineffective in promoting urban agricultural purposes, the jurisdiction granting a
31 tax credit may terminate the tax credit **IF THE JURISDICTION PROVIDES THE PUBLIC:**

2. THE OPPORTUNITY FOR COMMENT AND APPEAL.

(iii) The jurisdiction granting a tax credit under this section may extend the tax credit for an additional 5 years.

4 (IV) JURISDICTIONS MAY PRIORITIZE RENEWALS OF THE
5 CREDIT BASED ON THE SPECIFIC PRIORITIES OF THE INDIVIDUAL JURISDICTION.

6 (d) The Mayor and City Council of Baltimore City or the governing body of a
7 county or of a municipal corporation may provide, by law, for:

8 (1) the amount of the tax credit under this section;

(2) additional eligibility criteria for the tax credit under this section;

10 (3) regulations and procedures for the application and uniform processing
11 of requests for the tax credit; and

(4) any other provision necessary to carry out the credit under this section.

13 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June
14 1, 2026, and shall be applicable to all taxable years beginning after June 30, 2026.