

# SENATE BILL 344

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CF HB 112

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By: **Senator King**

Introduced and read first time: January 23, 2026

Assigned to: Budget and Taxation

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## A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax – Agricultural Use Assessment – Community Solar Energy**  
3 **Generating Systems**

4 FOR the purpose of altering the date by which certain community solar energy generating  
5 systems must be approved by the Public Service Commission in order for land that  
6 is used by the community solar energy generating systems to qualify for the  
7 agricultural use assessment; and generally relating to the agricultural use  
8 assessment.

9 BY repealing and reenacting, with amendments,  
10 Article – Tax – Property  
11 Section 8–209(e)  
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 8–209.

18 (e) (1) (i) In this subsection the following words have the meanings  
19 indicated.

20 (ii) “Agrivoltaics” has the meaning stated in § 7–237 of this article.

21 (iii) “Community solar energy generating system” has the meaning  
22 stated in § 7–306.2 of the Public Utilities Article.

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



(2) Except as provided in paragraph (4) of this subsection, the Department shall establish in regulations criteria to determine if land that appears to be actively used for farm or agricultural purposes:

(i) is actually used for farm or agricultural purposes; and

(ii) qualifies for assessment under this section.

(3) The criteria shall include:

(i) the zoning of the land;

(ii) the present and past use of the land including land under the Soil Bank Program of the United States;

(iii) the productivity of the land, including timberlands and reforested lands; and

(iv) the gross income that is derived from the agricultural activity.

(4) (i) This paragraph applies through the life cycle of a community solar energy generating system that:

1. is placed in service after June 30, 2022; and

2. has been approved on or before December 31, **[2025] 2030**, as a community solar energy generating system by the Public Service Commission under § 7–306.2 of the Public Utilities Article.

(ii) The Department shall assess and qualify land that is used by a community solar energy generating system for agrivoltaics as land that is actively used for farm or agricultural purposes.

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