

SENATE BILL 344

Q1

6lr0862
CF HB 112

By: Senator King

Introduced and read first time: January 23, 2026

Assigned to: Budget and Taxation

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.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



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

5 (ii) qualifies for assessment under this section.

6 (3) The criteria shall include:

7 (i) the zoning of the land;

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

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

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

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

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

22 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June
23 1, 2026, and shall be applicable to all taxable years beginning after June 30, 2026.