



March 5, 2020

**2020 SESSION POSITION PAPER: SUPPORT TESTIMONY**  
**Montgomery County Food Council**

**BILL:** **HB1105: Income Tax- Credit for Residential Composting and Pickup Services**  
**COMMITTEE:** **Ways and Means Committee**  
**POSITION:** **Testimony of Support of House Bill 1105**  
**BILL ANALYSIS:** **Allowing an individual to claim a credit against the State income tax for certain qualified expenses paid or incurred by the individual in a taxable year for certain composting equipment or certain compost pickup services; providing that the tax credit may be claimed only once per residence in any taxable year and may not exceed the lesser of the cost of the qualified expenses or \$200; providing that any unused credit may not be carried forward; applying the Act to taxable years beginning after December 31, 2019; etc.**

Dear Chair Kaiser, Vice Chair Washington, and Members of the House Ways and Means Committee:

The Montgomery County Food Council urges you to **SUPPORT** this bill as it seeks to encourage and expand food and yard waste composting efforts statewide, and will serve as a critical, positive step towards advancing the State's Zero Waste goals. Composting benefits the local environment and the economy by cutting both costs and emissions; recycling yard waste and food scraps, which account for roughly 20% of the solid waste stream, allows for the sustainable reuse of these nutrient-rich materials, as opposed to disposal of these resources in a landfill or incinerator.

The Food Council's Environmental Impact Working Group was heavily involved in the creation of Bill 28-16, "The Strategic Plan to Advance Composting, Compost Use, and Food Scraps Diversion" in Montgomery County, and has continued to advise the implementation of the Plan's recommendations since its release in April 2018. The Plan identifies opportunities for Montgomery County residents to compost at home or to use a commercial curbside pickup service. Eventually, the County anticipates the creation of a Countywide curbside composting program, which would have significant economic and environmental benefits. Prince George's County has already implemented a curbside pickup pilot program, and is home to the largest organics waste composting facility in the region; both serve as models that could be simulated throughout the State.

As more residents are incentivized by this tax credit and engage in at-home composting or composting pickup services, there will be a greater need for infrastructure to handle this organic material. This bill will serve as a mechanism to encourage jurisdictions throughout the State to expand their investment in and implementation of necessary food and yard waste composting infrastructure. HB1105 will also encourage individuals to be more conscious of their environmental impact, effectively advancing statewide sustainability and food waste-reduction efforts. For these reasons, the Montgomery County Food Council urges you to vote **FOR** this bill.

The Montgomery County Food Council is an independent council formed and led by individual community members and representatives of local businesses, government, non-profit organizations, and educational institutions. Our mission is to bring together a diverse representation of stakeholders to improve the environmental, economic, social and nutritional health of Montgomery County, Maryland through the creation of a robust, local, sustainable food system. Our vision is to cultivate a vibrant food system in Montgomery County that consciously produces, distributes, and recycles food, making it accessible to all residents while promoting the health of the local food economy, its consumers, and the environment.



For more information, please contact: Heather Bruskin, MCFC Executive Director at the email and phone number below.



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