



THE MARYLAND HOUSE OF DELEGATES
ANNAPOLIS, MARYLAND 21401

Support HB815

**State Agricultural Land Transfer Tax – Application of
Nonagricultural Use Reduction and Exemption**

Senate Budget and Taxation Committee

- This bill is a reprint of HB1609 from the 2020 Session, which was passed by the House (133-0) and passed onto the Senate for consideration before the pandemic forced us to shutdown
- This bill clarifies that certain provisions of law concerning the method of calculating a certain reduction in the State agricultural land transfer tax apply to a transfer under a contract of sale dated on or after July 1, 2019
- It would also clarify that a certain exemption from the State agricultural land transfer tax applies to a transfer under a contract of sale dated on or after July 1, 2019
- Chapters 566 and 567 of 2019 repealed an exemption from the State agricultural land transfer tax for certain property