



Maryland Municipal League  
*The Association of Maryland's Cities and Towns*

TESTIMONY

February 16, 2021

**Committee:** House Ways and Means

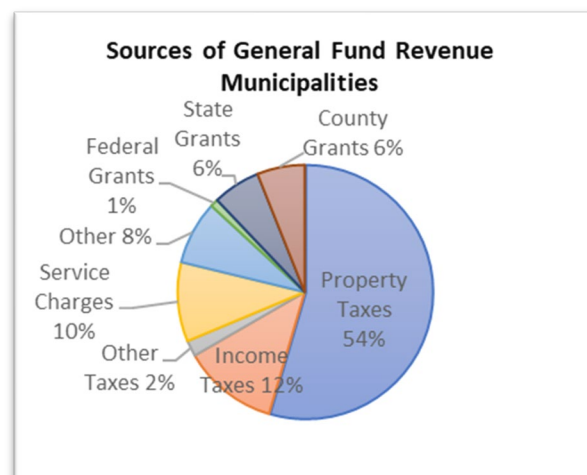
**Bill:** HB 954 – Property Tax – Solar Energy Systems

**Position:** Oppose

**Reason for Position:**

The Maryland Municipal League strongly opposes HB 954, which would exempt a community solar energy generating system installed on the rooftop of a structure from the county or municipal personal property tax and prohibit the State Department of Assessments and Taxation (SDAT) from considering the value of income attributable to the installation of a community solar energy generating system when determining a personal property assessment.

As it stands, municipalities are overdependent on property taxes to provide essential services for their residents. Over half of municipal general fund revenues are derived from property taxes, and for some, property taxes account for over 65% of total revenues. Local jurisdictions have little control over the other major sources of revenue, leaving municipalities with few options when fiscal challenges arise. **Maryland's cities and towns are not in a position to exempt an emerging industry from personal property tax.**



Therefore, the League respectfully requests that this committee provide HB 954 with an unfavorable report.

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