



# Maryland Department of Agriculture

*Office of the Secretary*

**Wes Moore**, Governor

**Aruna Miller**, Lt. Governor

**Kevin Atticks**, Secretary

**Steven A. Connelly**, Deputy Secretary

Agriculture | Maryland's Leading  
Industry

The Wayne A. Cawley, Jr. Building

50 Harry S Truman Parkway

Annapolis, Maryland 21401

[mda.maryland.gov](http://mda.maryland.gov)

**410.841.5885** Baltimore/Washington

**410.841.5846** Fax

## Maryland Department of Agriculture

### Legislative Comment

**DATE:** January 21, 2025

**BILL NUMBER:** HB 278

**SHORT TITLE:** **Income Tax - Subtraction Modification - Enhanced Agricultural  
Management Equipment**

**MDA POSITION:** SUPPORT

---

HB 278 seeks to amend Maryland's income tax regulations by expanding the subtraction modification for enhanced agricultural management equipment. The Maryland Department of Agriculture (MDA) is in favor of this legislation.

"Enhanced agricultural management equipment" refers to a variety of tools and technologies that improve farming efficiency and sustainability in both crop production and livestock management. This includes equipment designed to optimize soil health, manage nutrients, and enhance manure application. Examples of such equipment include:

- No-till planters or drills
- Liquid manure soil injection systems
- Deep no-till rippers
- Manure spreading equipment
- Vertical tillage tools
- Global Positioning System (GPS) devices

These tools aim to reduce soil disruption, improve nutrient management, and promote environmentally sustainable farming practices.

This legislation authorizes the Secretary of Agriculture to expand the list of qualified equipment as "enhanced agricultural management equipment" as new technologies emerge through regulations, instead of requiring new legislation each time a new technology is introduced.

The Maryland Income Tax Subtraction Modification for Conservation Equipment provides tax relief to farmers to help offset the costs of purchasing certain conservation equipment. This is just one of the key tools supporting Maryland's farmers in order to advance the state's

agricultural water quality and climate goals. MDA would notify the Office of the Comptroller if and when new equipment is added to the list of eligible equipment.

**MDA respectfully requests a favorable report on HB 278.**

If you have additional questions, please contact Rachel Jones, Director of Government Relations, at [rachel.jones2@maryland.gov](mailto:rachel.jones2@maryland.gov) or 410-841-5886.