

Committee: Budget and Taxation
Testimony on: SB0344– Property Tax – Agricultural Use Assessment – Community Solar Energy Generating Systems
Submitting: Deborah A. Cohn
Position: Favorable
Hearing Date: February 18, 2026

Dear Chair Guzzone and Committee Members:

Thank you for considering my testimony in support of SB0344. As a longstanding Montgomery County resident, I am writing due to my concern about rising utility rates and the longstanding failure of Maryland to reach its solar energy generation goals under the Renewable Portfolio Standard.

SB0344 addresses the circumstances under which land on which a community solar generating system is located qualifies for the favorable agricultural use tax rate as a result of dual use of the land as agrivoltaics. SB0344 would extend from 2025 to 2030 the time within which a community solar generating system must be approved by the Public Service Commission and the Department of Assessments and Taxation must determine that the land qualifies for the agricultural use tax rate.

Maryland residents and businesses are facing steep increases in their electricity bills, and the state is significantly behind in meeting its solar energy generation requirements under the Renewable Energy Portfolio Standards. We need to encourage all types of solar energy including community solar. Under Maryland law community solar projects must offer participants a discount from their utility's standard offer service rate. Community solar allows those residents who do not own the building in which they live and residents on whose property a photovoltaic system would not be economically viable to still lower their utility bills and participate in increasing the generation of new solar energy generating systems within Maryland.

For these reasons I urge this committee to issue a FAVORABLE report on SB0344.

Deborah A. Cohn