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*Chair*

Education, Business, and  
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THE SENATE OF MARYLAND  
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**Senate Bill 344 – Property Tax – Agricultural Use Assessment –  
Community Solar Energy Generating Systems**

February 18, 2026

Mister Chairman and Members of the Budget & Taxation Committee:

Agrivoltaics is defined in statute as, “the simultaneous use of areas of land for both solar power generation and agriculture.” Under current law land used for agrivoltaics may qualify for an agricultural use assessment only if approved by December 31, 2025, while a related personal property tax incentive for agrivoltaic community solar extends through December 31, 2030.

SB344 updates Property Tax §8-209 so that the agricultural use assessment deadline matches the 2030 date in §7-237, effectively continuing the same treatment that applied through the end of 2025. In practice, this does not change how existing, or near-term projects are handled; it simply maintains the status quo for an additional five years so both sections of law operate on the same timeline.

This alignment matters because agrivoltaics intentionally combines active agriculture and solar generation on the same parcel, allowing farmers to keep working the land, maintain soil health, and produce food while also generating clean electricity. Under the updated statutory framework adopted last year, these projects must satisfy the same requirements as other farms to retain agricultural use assessment, and they help preserve farmland, stabilize farm income, and bolster food security and rural economies.

Agrivoltaic projects are inherently more complex than conventional community solar: they take longer to plan and build, require close collaboration with agricultural operators, and depend on more intricate financing structures. When one part of statute uses a 2025 deadline for the land treatment and another uses a 2030 deadline for the equipment incentive, it sends mixed policy signals, drives up transaction costs, and complicates underwriting for lenders and tax-equity investors. Setting both dates at 2030 lowers risk, creates a single, predictable incentive horizon, and gives the permanent community solar program sufficient time to integrate agrivoltaics at scale.

Passage of this legislation will not create a new benefit nor broaden eligibility; it reconciles existing provisions so that Maryland’s approach to agrivoltaics remains coherent and continues the framework that has been in place through December 31, 2025, and so I respectfully request a favorable report on Senate Bill 344.