



MARYLAND  
**HORSE**  
COUNCIL

P.O. Box 606 | Lisbon, Maryland 21797  
[www.mdhorsecouncil.org](http://www.mdhorsecouncil.org)

*One Common Bond: The Horse*  
*One Common Voice: The Horse Council*

Testimony of the Maryland Horse Council on HB 359

**Property Tax Credit – Urban Agricultural Property -- Alterations**

Budget & Tax – April 2, 2026

**FAVORABLE**

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The Maryland Horse Council (MHC) is a membership-based trade association that represents the state-wide horse industry in Maryland. Our members include horse farms; horse related businesses; equestrian competitors; trainers; individual enthusiasts; equine-assisted therapy programs; and breed, interest, and discipline associations. We represent over 30,000 Marylanders who make their living with horses, or who just own and love them. We are a \$2.9 billion industry.<sup>1</sup>

MHC has long supported the preservation of agricultural property as well as the expansion of the definition of agriculture to cover more than the traditional food and fiber products. Maryland law defines agricultural uses to include equine activities, and we applauded the State when it included equine activities in the definition of value-added agriculture. In addition, many equine businesses participate in agritourism programs – whether it be horse camping, guided trail rides, and the like.

Many equine businesses have a smaller footprint than the operations engaged in the traditional food and fiber sectors. Indeed, it is not uncommon for horse farms to be smaller than the minimum acreage required in certain counties to be considered a “farm.”

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<sup>1</sup> See American Horse Council Economic Impact Study for Maryland (2024), available at [mdhorsecouncil.org/educational-resources/](http://mdhorsecouncil.org/educational-resources/).



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As a result, property tax relief for the owners of all parcels that are used for agricultural purposes, not just the very small parcels or the very large parcels, will benefit many equine operations in the state.

We request a favorable committee report.

Respectfully submitted,

**THE MARYLAND HORSE COUNCIL**

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