



Maryland Farm Bureau

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January 21st, 2026

To: Senate Budget and Taxation Committee

From: Maryland Farm Bureau, Inc.

RE: **Support of SB211 – Maryland Estate Tax – Repeal**

On behalf of the 7,000 plus member families of the Maryland Farm Bureau, I submit written testimony in support of SB211 – Maryland Estate Tax – Repeal. This legislation repeals the Maryland estate tax for decedents dying after June 30, 2026. This bill removes the entire estate tax subtitle from the Tax-General Article, fully eliminating a significant financial burden on Maryland's farm families.

Estate taxes pose an acute threat to intergenerational transfer of farms. Many Maryland farms are land-rich and cash-poor, meaning estate tax liabilities can force heirs to sell farmland, equipment, or livestock simply to satisfy tax obligations. This jeopardizes business continuity and undermines the state's land preservation goals. Farm Bureau policy repeatedly emphasizes protecting family farms, ensuring smooth generational transition, and preventing forced liquidation due to tax burdens. Eliminating the estate tax helps ensure that agricultural land can remain in production and in family ownership rather than being sold to non-farm buyers or developers.

Repealing the estate tax also strengthens Maryland's agricultural economy. Agriculture contributes billions of dollars annually and supports thousands of jobs across the state. When farmers face uncertainty about estate tax liabilities, long-term planning becomes more difficult, and farm operations become more vulnerable. SB 211 provides greater certainty, helps preserve farmland, supports rural community stability, and enhances the long-term viability of the state's agricultural sector. In addition, Maryland Farm Bureau policy consistently emphasizes protecting landowner equity and private property rights, both of which are threatened when estate taxes force the sale or fragmentation of farmland. Repealing the estate tax prevents the erosion of land equity and ensures that preserved and productive farmland is not penalized solely because of its assessed value.

For these reasons, and in full alignment with longstanding Maryland Farm Bureau policy, we respectfully urge the Committee to issue a favorable report on SB 211. This legislation protects family farms, strengthens Maryland's agricultural economy, preserves farmland for future generations, and ensures that agricultural landowners are not unfairly burdened by estate taxes that threaten the continuity of their operations. Thank you for your consideration.

A handwritten signature in black ink, appearing to read 'Tyler Hough', with a horizontal line above it.

Tyler Hough
Director of Government Relations
Maryland Farm Bureau

Please contact Tyler Hough, though@marylandfb.org, with any questions