



February 16, 2026

Testimony on **SB 424**

State Transfer Tax – Land Preservation Special Fund – Revenue Allocation
Senate Budget and Taxation Committee

Position: **Favorable**

Chair Guzzone, Vice Chair Rosapepe, and Members of the Committee,

On behalf of the Eastern Shore Land Conservancy (ESLC), I am writing in support of Senate Bill 424.

ESLC works with communities across the Eastern Shore to protect farms, forests, waterways, and the unique rural landscapes that define our region. None of that work is possible without stable, predictable conservation funding, and SB 424 takes an important step toward restoring that stability.

Maryland's State Transfer Tax has long been the backbone of the State's land conservation efforts, supporting Program Open Space, the Rural Legacy Program, and the Maryland Agricultural Land Preservation Foundation. Over time, repeated diversions have weakened the reliability of this dedicated fund and made long-term planning far more difficult for local governments, landowners, and conservation partners.

SB 424 restores the integrity of the Transfer Tax by requiring repayment of past diversions and reaffirming the State's commitment to keeping this revenue source whole. This matters deeply to organizations like ours. Conservation projects often take years of relationship-building, planning, and negotiation. Without predictable funding, these projects stall, and opportunities are lost forever.

Restoring the full balance of the special fund also ensures Maryland can meet the goals of the Maryland the Beautiful Act and keep pace with the State's broader commitments to climate resilience, water quality, and the protection of ecologically significant landscapes. Reliable funding is not just a budgetary preference — it is the foundation that keeps conservation progress moving forward year after year.

For these reasons, the Eastern Shore Land Conservancy respectfully urges a favorable report on SB 424.

Eastern Shore Land Conservancy

A handwritten signature in black ink, appearing to read "S. Kline".

Steve Kline
President & CEO

