

**HB 359 -- Urban Agriculture -- FAVORABLE .pdf**

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*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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# **MDFB - Support - HB359 Property Tax Credit - Urban**

Uploaded by: Tyler Hough

Position: FAV



## Maryland Farm Bureau

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April 2, 2026

**To:** Senate Budget and Taxation Committee

**From:** Maryland Farm Bureau, Inc.

**RE:** **Support of HB359 Property Tax Credit - Urban Agricultural Property - Alterations**

On behalf of the over 7,000 member families of the Maryland Farm Bureau, I submit written testimony in support of HB359 Property Tax Credit - Urban Agricultural Property - Alterations. HB359 modifies the property tax credit eligibility for urban agricultural properties in Maryland. The bill expands the definition of urban agricultural purposes to include indoor and outdoor crop production, livestock raising, beekeeping, composting, pollinator habitat creation, agritourism, and agricultural education. It also removes the previous size restrictions (between one-eighth of an acre and five acres) and instead defines eligible properties as those not assessed as agricultural land under existing tax laws. Additionally, the bill requires counties and municipalities that grant the tax credit to evaluate its effectiveness after three years. If a jurisdiction decides to terminate the credit, it must provide at least one year's notice and allow public comment and appeal before doing so.

Urban agriculture plays a crucial role in improving food security, fostering community resilience, and enhancing environmental sustainability. By broadening the definition of urban agricultural purposes HB359 supports a holistic approach to urban farming that benefits both individuals and communities. Expanding urban agriculture offers substantial economic benefits. It supports local farmers, reduces food transportation costs, and generates employment opportunities. Additionally, community-based agriculture initiatives empower residents, strengthen local economies, and provide access to fresh, nutritious foods in areas where grocery options may be limited.

House Bill 359 is a critical measure to strengthen Maryland's commitment to urban agriculture, sustainability, and local food production. By broadening eligibility, eliminating unnecessary size restrictions, and ensuring an accountable review process, this bill supports a more resilient and equitable food system. I respectfully urge the committee to vote in favor of HB 359 to ensure that urban farmers and communities across Maryland continue to benefit from these essential agricultural incentives.

Tyler Hough  
Director of Government Relations

*Please reach out to Tyler Hough, [tylough@marylandfb.org](mailto:tylough@marylandfb.org), with any questions*