

**TESTIMONY TO THE MARYLAND HOUSE COMMITTEE ON WAYS AND MEANS**

**HB 359 – Property Tax Credit - Urban Agricultural Property - Alterations**

**Position: Favorable**

**February 3rd, 2026 Public Hearing**

Institute for Local Self-Reliance, 1120 Connecticut Ave, NW, Suite 500, Washington, DC 20036

Dear Members of the Committee,

The Institute for Local Self-Reliance supports HB 359 and we encourage the committee to pass this bill. We applaud the expansion of the definition of “urban agricultural purposes” to include composting activities. This acknowledgment of the inherent connection between urban agriculture and composting is an important step forward.

Composting is an essential organics management activity that can process both plant material and food scraps into a valuable soil amendment. It is also a practice that can provide opportunities for economic diversification to food growers. There is a timely need to spur locally-based composting in Maryland and connect it to soil health, resilient food systems, and climate protection. Small and medium sized sites can scale up to create a robust, distributed, and diverse infrastructure, and financial incentives like this tax credit help to make that happen. See ILSR’s [Hierarchy to Reduce Food Waste & Grow Community](#) (also attached below).

Maryland’s stagnant recycling rate, high landfill emissions, shrinking landfill capacity, and increasing demand for alternatives to food waste disposal indicate the need for financial incentives for alternatives to organics disposal. With funding being a top concern for urban composters, the extension of this tax credit to urban composting sites in the City of Baltimore provides concrete support for these community-based programs and the [myriad social, economic, and environmental benefits](#) they bring.

Thank you for taking action on this. I urge you to pass this bill

Sincerely,



Sophia Jones

Associate Director for Policy and Advocacy, Composting for Community  
[Institute for Local Self-Reliance](#)

Attachment: ILSR's Hierarchy to Reduct Waste and Grow Community

