



February 11, 2026

The Honorable Jheanelle Wilkins, Chair  
House Ways & Means Committee

**Re: House Bill 547 – Income Tax - Subtraction Modification - Enhanced Agricultural Management Equipment**

Position: *Support*

Chair Wilkins & Committee Members:

On behalf of the Maryland Association of Soil Conservation Districts (MASCD) I am writing to express our support for **House Bill 547 – Income Tax - Subtraction Modification - Enhanced Agricultural Management Equipment**. MASCD, incorporated in 1956, promotes practical and effective soil, water, and natural resource related programs to all Marylanders. Through individual conservation districts MASCD provides leadership, education, cooperation, and local direction, on a voluntary basis.

HB 547 allows the Maryland Secretary of Agriculture to designate, by regulation, additional enhanced agricultural management equipment to the existing subtraction modification for income tax. The subtraction modification (100 % of the expense that a taxpayer incurs toward the purchase and installation of certain equipment and 50% for vertical tillage equipment) remains capped by the same useful life, purchase-date, and nutrient-management-plan safeguards that have successfully governed the program.

HB 547 continues the tradition of environmental stewardship and economic relief for our Maryland farms and families. For these reasons we respectfully request a *favorable* committee report. Thank you for your kind consideration and attention to this legislation.

Respectfully Submitted,

Jen Nelson, Executive Director  
Maryland Association of Soil Conservation Districts