



MONTGOMERY COUNTY COUNCIL
ROCKVILLE, MARYLAND

DAWN LUEDTKE
COUNCILMEMBER
DISTRICT 7

February 12, 2026

The Honorable Jheanelle Wilkins
Chair, Ways and Means Committee
130 Taylor House Office Building
Annapolis, MD 21401

RE: House Bill 547, *Income Tax - Subtraction Modification - Enhanced Agricultural Management Equipment*

Dear Chair Wilkins,

I respectfully submit this testimony in strong support of HB 547. This bill modernizes Maryland's agricultural tax framework in a way that directly benefits working farms by expanding the definition of enhanced agricultural management equipment to reflect today's realities. By granting the Secretary of Agriculture regulatory flexibility to recognize emerging technologies, the legislation allows the State to respond with agility to innovation in precision farming, conservation practices, and sustainable production. In a sector defined by constant adaptation, regulatory structures must evolve just as quickly as the tools farmers rely on.

For many producers, the upfront cost of advanced agricultural technology remains a significant barrier. HB 547 helps relieve that pressure by making the tax credit more accessible and inclusive, particularly for small and mid-sized operations that are essential to Maryland's agricultural fabric. Allowing the Secretary to update what constitutes eligible equipment without repeated statutory revisions ensures that the credit remains relevant over time, encouraging farmers to invest in tools that improve efficiency, environmental stewardship, and long-term economic resilience.

This modernization is especially meaningful in Montgomery County, where we hope our deep agricultural history will continue to shape the local economy and landscape for years to come. From the Agricultural Reserve to generations of family farms that have preserved open space and food production in a rapidly growing region, Montgomery County stands as a reminder that

agriculture is both heritage and future. Policies that support technological advancement help ensure that this legacy will endure, allowing farmers to remain competitive while protecting the land that defines their communities.

For these reasons, I respectfully urge a favorable report on HB 547. Strengthening the agricultural tax structure in this way supports innovation, sustainability, and the continued vitality of Maryland's farming sector.

Thank you for the opportunity to provide testimony.

Very truly yours,

A handwritten signature in black ink, appearing to read "Dawn Luedtke", written in a cursive style.

Dawn Luedtke
Montgomery County Councilmember, District 7