



# Maryland Department of Agriculture

Office of the Secretary

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## Maryland Department of Agriculture Legislative Comment Date: February 12th, 2026

**BILL NUMBER:** HB 547  
**BILL TITLE:** Income Tax - Subtraction Modification - Enhanced Agricultural Management Equipment  
**MDA POSITION:** SUPPORT

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The Maryland Department of Agriculture (MDA) respectfully submits this letter in support of *House Bill 547 - Income Tax - Subtraction Modification - Enhanced Agricultural Management Equipment*. This bill grants the Secretary of Agriculture the flexibility to define “enhanced agricultural management equipment” through establishing regulations, and expanding opportunities for Maryland farmers.

Agriculture continues to evolve and modern equipment is designed to give farmers the tools to optimize efficiency, reduce greenhouse gas emissions, manage nutrients, and promote soil health. Currently, the legislation authorizing the tax subtraction for enhanced equipment is limited to a codified list of tools but does not account for the rapid development of precision agricultural equipment that often outpaces the legislative process. HB 547 enables the Secretary of Agriculture to adopt regulations that outline the newest technologies and proven opportunities for farmers to take the next steps in supporting farm profitability, soil health, and net environmental benefits, while mitigating a small portion of the risk involved in adopting new technology. The Maryland Income Tax Subtraction Modification for Enhanced Agricultural Management Equipment provides tax relief to farmers to help offset the costs of purchasing critical conservation equipment. This is just one of the key tools supporting Maryland’s farmers in order to advance the state’s agricultural water quality and climate goals.

The Maryland Department of Agriculture is supportive of the proposed updates in HB 547 that detail the State’s commitment to supporting farmers who are investing into enhanced agricultural management equipment and providing benefits to the whole state. For these reasons, MDA strongly supports HB 547 and respectfully requests a favorable report. MDA appreciates the consideration of the above information in the Committee’s deliberations.

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