



**MARYLAND ASSOCIATION  
OF COUNTIES, INC.**

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BILL NO.: Senate Bill 976

TITLE: Income Tax – Subtraction Modification – Enhanced Agricultural Management Equipment

POSITION: **SUPPORT**

DATE: April 3, 2012

COMMITTEE: Ways and Means

CONTACT: Andrea Mansfield

The Maryland Association of Counties (MACo) **SUPPORTS** SB 976. This bill would expand the existing income tax subtraction modification to include equipment such as vertical tillage equipment, GPS devices to manage agricultural nutrient applications, and integrated optical sensing and nutrient application systems.

As laws and regulations have become more restrictive for the application of fertilizers on farmland to reduce nitrogen and phosphorus runoff into the Chesapeake Bay, so have the costs of the equipment used by farmers to manage the application of these substances. SB 976 would make it more economical for individuals to purchase this expensive, technologically advanced nutrient application equipment to reduce nutrient runoff. Better management of nutrient runoff would assist local jurisdictions in meeting the goals of their Watershed Implementation Plans.

For this reason, MACo urges the Committee to give SB 976 a **FAVORABLE** report.