



## SUPPORT

Budget & Tax Committee  
11 Bladen St.  
Annapolis, MD 21401

Dear Mr. Chair, Mr. Vice Chair and Members of the Committee—

As a farmer and value-added producer in Frederick County, Maryland, I urge you to support SB979.

Here at The Sweet Farm in Woodsboro, MD, we run two value-added enterprises: raising pastured hogs, and making naturally-fermented, non-alcoholic ginger beer. As we continue to increase the number of hogs we raise, we are looking at investing in a walk-in freezer to store meat. We are a relatively small hog producer, and do not have a lot of capital available for a purchase like this. If we knew that we would see a quicker ROI because of a tax credit, it would significantly improve our purchasing power.

Our ginger beer enterprise has benefited greatly from NRCS Grants in recent years. They have enabled us to move forward more quickly with high-tunnels to grow ginger and irrigation for our fruit orchard, than we ever could on our own. Now comes the larger fermentation tanks, the bottling line, the labeler... Tax credits on these investments would, in many ways, be akin to those grants, allowing us to more quickly see a return on our investment and reinvest in the growth of our business.

Whether it's a canning line for a farm brewery, a curing room for an on-farm butcher, or a steam kettle for a jam maker, value-added processing equipment can be specialized and expensive. A tax credit on these kinds of equipment purchases would allow farmers to recoup their investments more quickly, allowing them to grow and invest even more in their own success. More small farms and businesses having more success ultimately contributes to more success for the state. It's a win-win!

Thank you for your consideration, and for your support of such an important and beneficial bill.

Sincerely,

A handwritten signature in black ink, appearing to read "Rachel Armistead", with a stylized flourish at the end.

Rachel Armistead, Co-Founder  
The Sweet Farm  
11301 Renner Road  
Woodsboro, MD 21798