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**RECREATIONAL ANGLERS
WORKING TO CONSERVE, PROMOTE, AND ENHANCE MARYLAND'S
MARINE RESOURCES**

February 14, 2018

To: Honorable Anne R. Kaiser Chair
Honorable Frank S. Turner, Vice-Chair
Honorable Members of the House Ways & Means Committee

Re: **HB 572 Income Tax – Oyster Shell Recycling Credit – Maximum Allowable Amount and Sunset Repeal**
CCA Maryland Position: **Favorable**

CCA Maryland respectfully requests a favorable report on HB572 from the Ways & Means Committee

Oyster shell is an important and valuable component of the overall oyster puzzle. Only an oyster can create and oyster shell, and by natural design, oyster larvae, or “spat”, prefer to attach to oyster shell in the early stages of their life cycle. If left in their natural environment, oysters would continue to attach to each other and create 3-D reefs which in turn create new homes for oysters and a host of other animals.

When harvested and removed from its natural environment or an oyster aquaculture facility, the oyster, and its shell begins another adventure. It is at this point where the oyster, now split from its shell, becomes a food product, and the shell becomes a valuable commodity. At this stage, the shell is often called “fresh” or “green” shell. This is a much different product than fossil shell which exists in buried deposits throughout the Bay.

Today, the Oyster Recovery Partnership, the Chesapeake Bay Foundation, and many other entities work to recycle or collect the green shell for use in restoration or oyster industry-based replenishment plantings. Many aquaculture businesses also go to great lengths to collect or retain as much shell as possible for their operations.

To incentivize this collection effort, a tax credit of up to \$750 is currently available for businesses that take extra steps to collect and manage green shell for recycling. Overall, very few businesses have taken advantage of this credit.

Because of the tremendous value of oyster shell both to businesses and restoration efforts in the Chesapeake Bay region, CCA Maryland supports an increase in the tax credit as describe by this bill, and respectfully requests that the Ways & Means Committee provide a **favorable** report for **HB 572**, and a strong incentive to expand oyster shell recycling efforts.