



## CONSERVATION EASEMENT TAX INCENTIVE COALITION

February 11, 2015

### Please Vote for the Conservation Easement Incentive Act

Dear Representative:

On behalf of the undersigned conservation, agriculture, and sporting organizations, we urge you to vote for a bill containing H.R. 641, the Conservation Easement Incentive Act, introduced by Congressmen Mike Kelly (R-PA) and Mike Thompson (D-CA).

H.R. 641 was recently reported out of the Ways and Means Committee, and will be packaged with other charitable giving incentives, including the enhanced deduction for the donation of food inventory to food banks and the IRA charitable rollover provision.

First passed in 2006, the enhanced tax deduction for conservation easement donations helped America's land trusts work with willing landowners to boost such donations by a third, to more than a million acres a year. It has even greater potential – but that potential can only be realized by making the incentive a permanent part of the tax law.

Landowners can choose to retire the development rights on their land by donating a conservation easement – keeping farm, ranch and forest lands in productive use, protecting important fish and wildlife habitat, and conserving our scenic and historic heritage across America. Under previous law, landowners with a modest income received little or no tax benefit from donating what may be their family's most valuable asset. By allowing such donors to deduct a larger portion of their income over a longer period of time, this incentive enables thousands of landowners to afford conservation. However, this important tool expired at the end of 2014, resulting in a 50% decline in easement donations across much of the country.

Similar legislation in the 113<sup>th</sup> Congress (H.R. 2807) had 222 House [sponsors](#). Presidents Bush and Obama both asked Congress to make the incentive permanent in their budget requests.

The sponsor's Dear Colleague is attached. For more detailed information, please contact Bryan David of the Land Trust Alliance at 202-800-2223 or [bdavid@lta.org](mailto:bdavid@lta.org).

Sincerely,

Bob Stallman, President  
American Farm Bureau Federation

Andrew McElwaine, President  
American Farmland Trust

Thomas E. Bigford, Policy Director  
American Fisheries Society

Tom Martin, President & CEO  
American Forest Foundation

Susan Arnold, Vice President for Conservation  
Appalachian Mountain Club

J. Mitch King, Director of Government  
Relations  
Archery Trade Association

Jen Mock Schaeffer, Government Affairs  
Director  
Association of Fish & Wildlife Agencies

Steve Mealey  
Conservation Policy Committee Co-Chairman  
Boone & Crockett Club

Len Vallender, Conservation Chair  
Campfire Club of America

Gary Kania, Vice-President  
Congressional Sportsmen's Foundation

John J. Jackson, III, President  
Conservation Force

John L. Devney, Vice President, U.S. Policy  
Delta Waterfowl Foundation

Dan Wrinn, Director of Public Policy  
Ducks Unlimited

Holley Groshek, Chief Executive Officer  
Equine Land Conservation Resource

Scott Kovarovics  
Executive Director & Conservation Director  
Izaak Walton League of America

Rand Wentworth, President  
Land Trust Alliance

Miles Moretti, President/CEO  
Mule Deer Foundation

Dave Tenny, President & CEO  
National Alliance of Forest Owners

Lee McDaniel, President  
National Association of Conservation Districts

Brian Moore, Legislative Director  
National Audubon Society

Erik Hein, Executive Director  
National Conference of State Historic  
Preservation Officers

Lawrence G. Keane, Senior Vice President,  
Assistant Secretary & General Counsel  
National Shooting Sports Foundation

Thomas J. Cassidy, Jr.  
Vice President for Government Relations  
National Trust for Historic Preservation

Rebecca A. Humphries, Chief Conservation  
Officer  
National Wild Turkey Federation

Adam Kolton, Vice President of National  
Advocacy  
National Wildlife Federation

Keith A. Argow, President  
National Woodland Owners Association

RockRingling, Board President  
Partnership of Rangeland Trusts (PORT)

Dave Nomsen, VP of Government Affairs  
Pheasants Forever and Quail Forever

Blake Henning, VP of Lands & Conservation  
Rocky Mountain Elk Foundation

Melissa Simpson, Director of Government  
Affairs  
Safari Club International

Kelly Reed, Director of Government Relations  
The Conservation Fund

Kameran Onley, Director of U.S. Government  
Relations  
The Nature Conservancy

Will Rogers, President  
The Trust for Public Land

Gary J. Wolfe, Executive Director  
The Vital Ground Foundation

Rick Baydack, President  
The Wildlife Society

Whit Fosburgh, President and CEO  
Theodore Roosevelt Conservation Partnership

Steve Moyer, Vice President, Government  
Affairs  
Trout Unlimited

Steven A. Williams, President  
Wildlife Management Institute

**Congress of the United States**  
**Washington, DC 20515**  
**SUPPORT BIPARTISAN LEGISLATION**  
**TO PRESERVE OPEN SPACES:**

**Make Permanent the Tax Incentive for Conservation Easements**

Dear Colleague,

Please join us as an original cosponsor of the *Conservation Easement Incentive Act*. In the last Congress, the House twice considered this legislation as part of a larger charities package. However, this important tax incentive was ultimately extended retroactively for 2014 only, leaving just two weeks for landowners to take advantage of an enhanced income tax deduction for voluntarily forgoing future land development. Because of the short timeframe, conservation donations decreased dramatically. That's why this important provision should be made permanent.

For more than a decade, conservation easements have been an important tool in the fight to preserve open spaces and farmland. They allow private landowners to permanently retire development rights on their land in order to protect our nation's natural resources. Conservation easements are also critical to help preserve clean water supplies, conserve wildlife habitats, and protect farmland.

Landowners who donate a qualified conservation easement on their land may deduct its fair market value, but caps under permanent law prevent donors with modest incomes from deducting more than a small portion of their gift. The enhanced incentive makes this deduction work for all landowners by allowing them to deduct an amount equivalent to 50% of their income (100% for farmers and ranchers) and carry forward the remaining value of their gift for up to 15 years.

The enhanced tax incentive for conservation easements first passed in 2006 and has boosted donations of conservation easements by a third—to over a million acres annually. **We are reintroducing the Conservation Easement Incentive Act to finally make these important enhancements permanent to preserve open spaces and farmland for the next generation of Americans.**

This proposal has been endorsed by over 65 leading conservation, sportsmen and agricultural organizations, including the Land Trust Alliance, American Farm Bureau Federation, American Fisheries Society, Outdoor Industry Association, and National Trust for Historic Preservation. In the House of Representatives, the *Conservation Easement Incentive Act* had over 220 cosponsors in the 113<sup>th</sup> Congress and 310 cosponsors in the 112<sup>th</sup> Congress, H.R. 2807 and H.R. 1964, respectively.

Please join us in supporting this legislation in the 114<sup>th</sup> Congress by making the enhanced conservation tax incentive permanent. To become an original co-sponsor, please contact Lori Prater ([Lori.Prater@mail.house.gov](mailto:Lori.Prater@mail.house.gov)) with Congressman Mike Kelly (PA-R) or Lakecia Foster ([Lakecia.Foster@mail.house.gov](mailto:Lakecia.Foster@mail.house.gov)) with Congressman Mike Thompson (CA-D).

Sincerely,

  
MIKE KELLY  
Member of Congress

  
MIKE THOMPSON  
Member of Congress