



# Conservation Tax Incentive Renewed —But Only Through 2009!

## Ask Your Members of Congress to Make this Important Conservation Tool Permanent and Spread the Word to Landowners in Your Community

Congress recently extended a tax incentive that enables family farmers, ranchers, and other moderate-income landowners to get a significant tax benefit for donating a conservation easement on their land. This law has helped land trusts conserve about a million acres a year. We need your help to make this a permanent part of our conservation toolbox!

Conservation easements allow private landowners to permanently retire development rights to protect significant natural resources. The new tax incentive opened the door to voluntary, landowner-led conservation on millions of acres of important wildlife habitat and scenic open space across the country. The incentive also enhances “bargain sales” of easements purchased by local, state and federal conservation agencies.<sup>1</sup>

### How the Tax Incentive Works

The renewed incentive helps landowners of modest means choose conservation by:

- Raising the maximum deduction a donor can take for donating a conservation easement from **30%** of their adjusted gross income (AGI) in any year to **50%**;
- Allowing qualified farmers and ranchers to deduct up to **100%** of their AGI; and
- Increasing the number of years over which a donor can take deductions from 6 years to **16 years**.

Under prior law, an agricultural landowner earning \$50,000 a year who donated a conservation easement worth \$1 million could take a total of no more than \$90,000 in tax deductions! Under the new law, that landowner can take as much as \$800,000 in tax deductions – still less than the full value of their donation, but a significant increase.

Spread the word to landowners with our Grassroots Toolkit: [www.lta.org/policy/policy-toolkit](http://www.lta.org/policy/policy-toolkit)

### Widespread, Bipartisan Support for Making the Incentive Permanent

Legislation making the incentive permanent had 183 House and 28 Senate cosponsors in the 110<sup>th</sup> Congress. Both the outgoing Administration’s FY 2009 budget and the incoming Administration’s campaign website support extending the incentive. More than 1,700 land trusts around the country and a remarkably diverse coalition of more than 50 national organizations are working together to defend the easement incentive:

American Bird Conservancy  
American Farm Bureau Federation  
American Farmland Trust  
American Fisheries Society

American Forest Foundation  
American Sportfishing Association  
Archery Trade Association  
Association of Fish and Wildlife Agencies

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B.A.S.S./ESPN Outdoors  
Bear Trust International  
Berkley Conservation Institute  
Boone and Crockett Club  
Bowhunting Preservation Alliance  
Campfire Club of America  
Civil War Preservation Trust  
Congressional Sportsmen's Foundation  
The Conservation Fund  
Conservation Force  
Dallas Safari Club  
Defenders of Wildlife  
Delta Waterfowl Foundation  
Ducks Unlimited  
Environmental Defense Fund  
Equestrian Land Conservation Resource  
Houston Safari Club  
Izaak Walton League of America  
Land Trust Alliance  
Mule Deer Foundation  
National Audubon Society  
National Cattlemen's Beef Association

National Conf. of State Historic Preservation Officers  
National Shooting Sports Foundation  
National Wild Turkey Federation  
The Nature Conservancy  
National Trust for Historic Preservation  
North American Grouse Partnership  
Foundation for North American Wild Sheep  
Partnership of Rangeland Trusts  
Pheasants Forever  
Quail Unlimited  
Quality Deer Management Association  
Rocky Mountain Elk Foundation  
Safari Club International  
Scenic America  
Texas Wildlife Association  
Theodore Roosevelt Conservation Partnership  
Trout Unlimited  
Trust for Public Land  
The Vital Ground Foundation  
Whitetails Unlimited  
Wildlife Management Institute  
The Wildlife Society

## Five Ways Your Members of Congress Can Help Right Now

- Ask Senators and Reps. to cosponsor legislation making the incentive permanent:
  - Representatives can cosponsor by contacting Travis Robey in the Office of Rep. Mike Thompson (D-CA) or Wyatt Stewart in the office of Rep. Eric Cantor (R-VA).
  - Senators can become original cosponsors of legislation to be introduced by Senator Max Baucus (D-MT) by calling Jo-Ellen Darcy at the Finance Committee.
- Ask Representatives to join the Land Conservation Caucus:
  - Contact: Rep. Murphy (D-CT)—Jesse Young, Rep. Heinrich (D-NM)—John Blair, Rep. Gerlach (R-PA)—Ben Stolzfoos, or Rep. Pitts (R-PA)—Lauryn Schothorst.
- Invite Members of Congress to attend a site visit, media event, landowner forum or similar event in the district. There's no better place to build relationships with your elected officials than on the front porch of a landowner who benefited from the tax incentive.
  - For ideas, templates and advice visit: [www.lta.org/policy/lobbying101/meet](http://www.lta.org/policy/lobbying101/meet)
- Offer them a way to take credit for renewing the incentive! Offer to draft an article on the incentive for their constituent newsletter, get a joint op-ed placed in a local newspaper or arrange for an interview with agricultural press in their district.
- Ask your Representative to personally call Ways & Means Committee Chairman Charles Rangel and convey support for making the easement incentive permanent.

## The Land Trust Alliance

The Land Trust Alliance is a national conservation organization that works to conserve places people love by strengthening land conservation across America. The Alliance works to secure public policies on a national scale that help more than 1,700 local, regional and national conservation nonprofits increase the pace of land conservation.

For more information visit: [www.lta.org/easementincentive/](http://www.lta.org/easementincentive/) or contact Sean Robertson at 202-638-4725 x319 or [srobertson@lta.org](mailto:srobertson@lta.org).

1. A "bargain sale" is the sale of property to a charity or government agency for less than its full fair market value.