

BY Russell Shay and Sean Robertson

FOR THE LATEST DETAILED MAP OF H.R. 1831 CO-SPONSORS PLEASE VISIT WWW.LTA.ORG/COSPONSOR-MAP. CALL THE CAPITOL SWITCHBOARD AT 202-224-3121 AND URGE YOUR REPRESENTATIVE TO BECOME A CO-SPONSOR. OR CALL TO THANK EXISTING CO-SPONSORS, AN EQUALLY IMPORTANT TASK!

STRENGTH IN NUMBERS

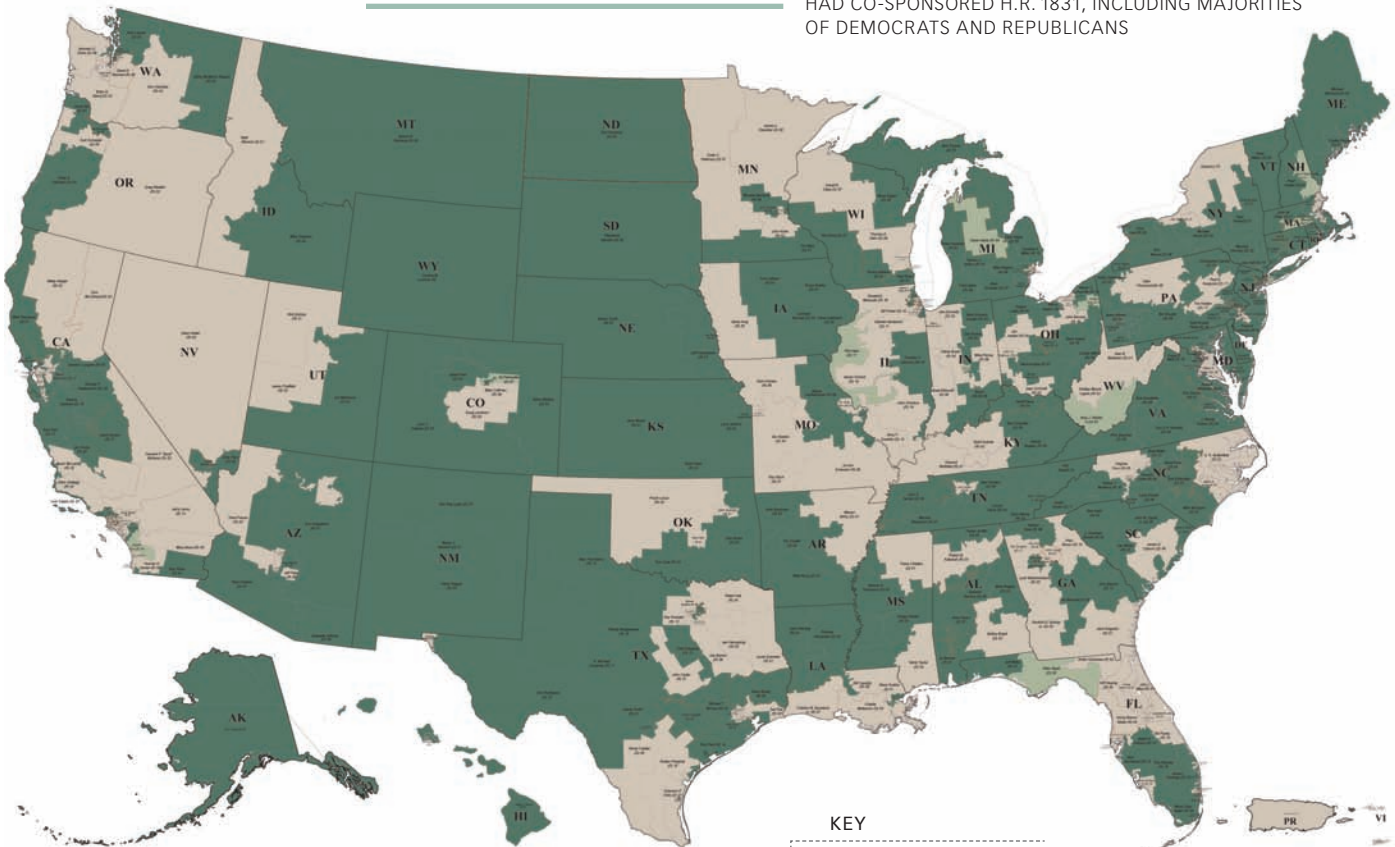
Early this year, the Land Trust Alliance set a goal of getting a majority of the 435 members of the U.S. House of Representatives to co-sponsor legislation to make the enhanced tax incentive for donations of conservation easements permanent. We have now reached that goal.

That is a great accomplishment for the land trust community and its friends, the sportsmen's, wildlife conservation, agricultural and environmental groups that have been our allies in this effort. It is, in particular, a testament to the growing willingness and ability of land trust leaders across the country to work with their elected representatives.

There is something even more remarkable than the total of co-sponsors for H.R. 1831: the co-sponsor list includes majorities of both Democrats and Republicans in the House! This year, no House Republican voted for the budget resolution constructed

Snapshot of a Majority

AS OF THE END OF OCTOBER 2009, 250 REPS. HAD CO-SPONSORED H.R. 1831, INCLUDING MAJORITIES OF DEMOCRATS AND REPUBLICANS



KEY

- REPRESENTATIVE IS A CO-SPONSOR IN THE 111TH CONGRESS
- REPRESENTATIVE WAS A CO-SPONSOR LAST YEAR, BUT NEEDS TO CO-SPONSOR IN THE NEW CONGRESS
- REPRESENTATIVE IS NOT A CO-SPONSOR

Congressman Earl Blumenauer (D-OR) was a special guest speaker at Rally 2009 where he talked about his estate tax bill, the American Family Farm and Ranchland Protection Act, H.R. 3050.

by House Democrats, and no Democrat voted for the Republican alternative. Only eight of the House's 178 Republicans voted for the climate change bill the Democrats pushed through a few months ago. Despite the fractious, highly partisan politics that characterize much of what has happened in Congress this year, *we have been able to recruit support from every part of the ideological spectrum, and from every region of the country* [see the map].

As this issue goes to press, we can't tell you if this bipartisan support will result in a quick victory. There will be a flurry of activity late in the year that we certainly hope will result in enacting H.R. 1831/S.812 into law. But given everything that is competing for Congress's attention, including a health care bill, climate change legislation, and the need to get the economy moving again, majority support isn't a guarantee of success.

But it is an important sign of progress for our community—progress that can survive any shift of the political winds. It's based on showing U.S. representatives that their local land trusts are doing work that their constituents value and respect. Whatever happens this year, we are building the foundation for long-lasting success.

For the latest on the easement incentive, visit www.lta.org/easementincentive.

—RUSSELL SHAY

Estate Tax Bills Aim to Keep Land Intact

WILDLIFE, RECREATIONAL AND SCENIC values are often best served by large, contiguous forests, farms and prairies. Unfortunately, estate taxes can lead to the break up, sale and development of these landscapes, even when landowners would prefer to keep their lands intact.

It is widely expected that Congress will act this year to prevent the estate tax from going to zero in 2010, then resetting to 1997 levels in 2011. That gives us just one chance to enact an enhanced estate tax

incentive for conservation; once the estate tax is reformed in 2009 or 2010 Congress is unlikely to revisit the issue for some time.

Congressman Earl Blumenauer (D-OR), our special guest speaker at Rally 2009, teamed up with Congressman Eric Cantor (R-VA) to introduce H.R. 3050, the American Family Farm and Ranchland Protection Act. Their bill encourages conservation easements by exempting 50% of the value of land under easement from estate tax, up to \$5 million.

Congressman Mike Thompson (D-CA) has generated a great deal of excitement among farm groups by introducing H.R. 3524, the Family Farm Preservation Estate Tax Act. His bill would indefinitely defer estate taxes on lands that remain in family-run agriculture, or are protected with a conservation easement, until the land is sold outside the family.

We believe each of these proposals would be valuable contributions to land conservation and we're working to get them included in estate tax reform as a "conservation package."

For the latest information, please visit www.lta.org/estatetax.

Partner with Your State Sportsmen's Caucus

YOU'VE HEARD US TALK about the leadership of the Congressional Sportsmen's Caucus in supporting land conservation here in Washington, D.C. Did you know you may have a similar partner in your state legislature?

In 2004, the Congressional Sportsmen's Foundation launched the National Assembly of Sportsmen's Caucuses, and today nearly 2,000 state legislators belong to sportsmen's caucuses in 38 states!

State tax credits for land conservation were recently added to the issue briefings discussed at their Annual Summit, so there's no better time than the present to call up the leadership of your state caucus and discuss ways to work together.

To find your state caucus, go to www.sportsmenslink.org.



Check Out Easement Audit Info Site

STARTING IN 2004, the Internal Revenue Service began a serious reassessment of how it policed the nonprofit sector, and how it handled charitable donations of property—including donations of conservation easements. That effort continues, and is resulting in increased audits of conservation easement donations.

For a land trust that has never experienced a donor audit, the process can be a shocking one, as it often starts with an assertion by the IRS that the donor has not met the requirements of the law, or that his or her donation is worth far less than its appraised value. You and your donors should know that the best information on what the law and regulations require, and on how an audit works, is on our website at www.lta.org/audits.

The mass audit of easement donations that took place in Colorado is not going to be repeated in other states, but there are going to be audits of conservation easements.

If one of your easement donors is audited, please let the Alliance know—we can help! Contact Russ Shay at 202-638-4725 ext. 305 or rshay@lta.org. Let's help each other by sharing information. 🌱

Want More?

Sign up for Land Trust ADVOCATES alerts at www.lta.org/advocates.

You'll be the first to know about important developments in Washington and how you can help enact policies that support land conservation.