

**Archery Trade Association \* Association of Fish and Wildlife Agencies \* Bear Trust International \* Boone & Crockett Club \* Bowhunting Preservation Alliance \* Campfire Club of America \* Catch-a-Dream Foundation \* Congressional Sportsmen's Foundation \* Conservation Force \* Conservation Fund \* Dallas Safari Club \* Delta Waterfowl \* Ducks Unlimited \* Houston Safari Club \* Izaak Walton League of America \* Masters of Foxhounds Association \* Mule Deer Foundation \* National Rifle Association \* National Shooting Sports Foundation \* National Trappers Association \* National Wild Turkey Federation \* North American Bear Foundation \* North American Grouse Partnership \* Orion – The Hunter's Institute \* Pheasants Forever \* Pope & Young Club \* Public Lands Foundation \* Quality Deer Management Association \* Rocky Mountain Elk Foundation \* Safari Club International \* Texas Wildlife Association \* The Wildlife Society \* Theodore Roosevelt Conservation Partnership \* TreadLightly! \* Quail Forever \* Wild Sheep Foundation \* Wildlife Forever \* Wildlife Management Institute \* Whitetails Unlimited**

March 31, 2011

The undersigned organizations are members of America's Wildlife Conservation Partners (AWCP), which represents millions of Americans that actively support fish and wildlife conservation. In this capacity, we encourage you to become an original co-sponsor of the *Conservation Easement Incentive Act* which will soon be introduced by Congressmen Jim Gerlach (R-PA) and Mike Thompson (D-CA).

First passed in 2006, the enhanced tax deduction for conservation easement donations has proven benefits for conserving wildlife habitat, expanding and enhancing hunting and fishing opportunities and keeping family farms and ranches intact and working. Despite a recently passed extension, the authorization for these important tax incentives will sunset on December 31, 2011.

The functional equivalent of a tax cut, the law allows landowners to keep more of their own income for undertaking conservation practices on their land. Specifically, the enhanced incentives raise the deductions a landowner can take for donating a conservation easement from 30 percent of his or her income to 50 percent- and to 100 percent for qualifying ranchers and farmers. The law also extends the carry-forward period for the donor to take the deductions from 5 to 15 years.

By placing a premium on the donation of easements, these tax incentives bolster voluntary land conservation while protecting the livelihood of our nation's farmers, ranchers, and forest land owners. Recent data indicates that the increased incentives have resulted in the protection of upwards of one million acres annually since they were first enacted.

The *Conservation Easement Incentive Act* seeks to make these expanded incentives permanent. Doing so will provide legal certainty for those wishing to undertake long term projects. In addition, the Act would:

- Level the playing field for donors with moderate incomes: The incentives allow landowners with moderate incomes to realize the same deductions that donors with higher incomes already receive for the exact same donations. This economic incentive will empower more landowners to decide the fate of their property.
- Ensure on the ground conservation: In order to qualify for the new incentives, donors must meet existing Tax Code requirements that the easements donated are enforced in a manner that protects and improves the conservation values of the property.
- Expand and Increase Opportunities for Outdoor Recreation: Recent data indicates alarming declines in hunting participation in America over the past two decades. The declines continue despite growing evidence of the important physical, psychological and educational benefits that wildlife dependant outdoor recreation affords. The loss of habitat and open space, and the resulting reduction in hunting opportunities is one of the root causes of declines in hunter participation. By expanding and enhancing incentives for landowners to conserve and protect habitat on their land, Congress will be serving the betterment of conservationists and hunters for generations to come.

Identical legislation in the 111<sup>th</sup> Congress (H.R. 1831/S. 812) had 274 House and 41 Senate co-sponsors from all 50 states. Presidents Bush and Obama have both sought to extend the incentive in their budget requests. In addition, Finance Committee Chairman Max Baucus and Senator Charles Grassley recently introduced companion legislation (S.339) in the Senate.

In addition to broad bipartisan support in congress, the legislation is strongly supported by more than 50 leading sportsmen's, conservation, environmental, farming and ranching organizations and land trusts. It is truly a rare occurrence for such a diverse coalition to unite so strongly behind a common vision.

We encourage you to become an original cosponsor of the *Conservation Easement Incentive Act* by contacting Lori Prater in Congressman Jim Gerlach's Office (5-4315) or Carla McNeill in Congressman Mike Thompson's Office (5-3311).

Thank you for your consideration of this request and for your service on behalf of America's hunting, shooting, fishing and conservation community.