

**Congress of the United States**  
**House of Representatives**  
Washington, D.C. 20515

**Support the Bipartisan Land Conservation Tax Incentive**

***Renew the Easement Donation Deduction***

Dear Colleague,

As members of the bipartisan **House Land Conservation Caucus**, we hope you will join us in sending the following letter to House leaders urging the renewal of the land conservation easement tax deduction.

Originally enacted in 2006 and renewed as part of the 2008 Farm Bill, this important tax incentive promotes the use of conservation “easements,” which allow private landowners to retain ownership, control, and management of their property while ensuring that the physical integrity of those lands will be conserved for the future. By incentivizing the voluntary conservation of land while preserving private property rights, this deduction has helped preserve hundreds of thousands of acres of forests, watersheds, and farms for future generations. Unless Congress acts, however, it will expire at year’s end.

This tax deduction enjoys overwhelming bipartisan support here in the House. Legislation supporting the permanent extension of this conservation deduction – H.R. 1831, introduced by Mr. Thompson of California and Mr. Cantor – has garnered 252 co-sponsors, including majorities of both the Democratic and Republican House caucuses.

We hope you’ll consider signing on to our letter and supporting smart, sensible conservation policies. If you wish to become a co-signer or have any questions, please contact Jesse Young in Mr. Murphy’s office at 5-4476.

**The Land Conservation Caucus will also be hosting a briefing on federal land conservation tax incentives and the estate tax at 1:00 PM on Wednesday, Nov. 4 in Rayburn 2203, which we also hope your staff can attend.**

Sincerely,

**Chris Murphy**  
Member of Congress

**Mike Thompson**  
Member of Congress

**Joe Pitts**  
Member of Congress

**Jim Gerlach**  
Member of Congress

**Martin Heinrich**  
Member of Congress

**Congress of the United States**  
**House of Representatives**  
Washington, D.C. 20515

October 28, 2009

The Honorable Nancy Pelosi  
Speaker of the House  
H-232 United States Capitol  
Washington, D.C. 20515

The Honorable John A. Boehner  
Minority Leader  
H-204 Capitol Building  
Washington, D.C. 20515

The Honorable Charles B. Rangel  
Chairman  
Committee on Ways and Means  
1102 Longworth House Office Building  
Washington, D.C. 20515

The Honorable Dave Camp  
Ranking Member  
Committee on Ways and Means  
1139E Longworth House Office Building  
Washington, D.C. 20515

Dear Speaker Pelosi, Minority Leader Boehner, Chairman Rangel, and Ranking Member Camp,

As members of the Land Conservation Caucus and others deeply concerned with open space preservation, we write today to urge the renewal of an important land conservation tax deduction in whatever tax legislation is assembled for consideration by the House.

As you know, the qualified conservation tax deduction (26 U.S.C. 170(e)) promotes the use of conservation "easements," which allow private landowners to retain ownership, control, and management of their property while ensuring that the physical integrity of those lands will be conserved for the future. This tax incentive allows landowners to deduct up to 50 percent of their adjusted gross income (AGI) from the donation of a conservation easement, and to carry forward the unused amount for 15 years. Furthermore, the provision allows landowners with 50 percent or more of their income from agriculture to deduct their donations at 100 percent of their AGI, providing extra support for farmers who want to safeguard their lands for conservation. Before the enactment of this incentive, a landowner could only deduct up to 30 percent of their AGI and carry over the unused deduction for a maximum of only 5 years.

First enacted as part of the *Pension Protection Act of 2006* (P.L. No: 109-280) for two years, the deduction was retroactively renewed for an additional two years in Section 15302 of the *Food, Conservation, and Energy Act of 2008* (P.L. No: 110-234). The deduction will expire at the close of the current calendar year unless Congress acts. Because these types of easement donations are often lengthy, complex transactions, a permanent extension of this deduction will make it a dramatically more effective incentive.

For many landowners, this incentive provides a real alternative to selling their land for commercial development. By empowering landowners to become leaders in conservation in their communities, this incentive has become an important tool for the preservation of farmland

and historic landscapes while allowing the land to remain under private ownership. According to the non-profit Land Trust Alliance (LTA), during the first two years after its enactment, the qualified conservation deduction helped preserve 535,000 more acres of land when compared with previous two years – a 36 percent increase.

This tax deduction enjoys overwhelming bipartisan support here in the House. Legislation supporting the permanent extension of the qualified conservation deduction – H.R. 1831, introduced by Mr. Thompson of California and Mr. Cantor – has garnered 252 co-sponsors, including majorities of both the Democratic and Republican House caucuses.

We would strongly urge the inclusion of this incentive's renewal in future tax legislation, and appreciate your forward-looking approach to crafting sound tax policy.

Sincerely,

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