National Cattlemen's Beef Association

November 30, 2011

Dear Senator:

Voluntary conservation easements are important tools for keeping land in agriculture and protecting our valuable natural resources for future generations. In 2006, Congress enhanced the tax deduction for donations of conservation easements, but this important conservation tool is set to expire at the end of 2011. We urge you to cosponsor Chairman Baucus' and Senator Grassley's bill (S. 339) to make this critical tool permanent.

Many of the nation's most ecologically diverse and agriculturally productive lands are owned by working farm and ranch families. Making this enhanced income tax deduction for conservation easements permanent encourages voluntary donations of future development rights to ensure such lands remain in production.

For the farmer or rancher, this decision involves their land, which is typically their largest asset. The previous law, however, prevented landowners from deducting more than a small portion of their generous gift. The enhanced incentive allows agricultural landowners to deduct more of the value of their donation, and increases the number of years deductions can be taken from 6 to 16.

Donating conservation easements requires significant planning on the part of the farmer and rancher, and many will not donate just to meet the artificial deadline that exists now. Therefore, we urge you to join Chairman Max Baucus and Senator Charles Grassley as a cosponsor of S. 339. Please contact Tiffany Smith at the Senate Finance Committee at 224-4515 or tiffany_smith@finance.senate.gov to sign on.

Thank you for your continued commitment to safeguarding farm and ranch land, supporting rural economies, and conserving our natural resources.

Sincerely,

Bill Donald
President

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