

VIA FACSIMILE  
202-225-4335

March 23, 2007

The Honorable Mike Thompson  
U.S. House of Representatives  
231 Cannon House Office Building  
Washington, DC 20515-0501

Dear Representative Thompson:

Conserving our nation's resources and safeguarding farmland is a longstanding goal of the American Farm Bureau Federation. We support tax incentives that help farmers and ranchers protect their land base, and we endorse your legislation, H.R. 1576, to make permanent the enhanced tax deduction for donated conservation easements.

Voluntary easements are an important tool for land conservation. When farmers and ranchers donate voluntary conservation easements, they protect farmland for future generations from development by giving up future development rights while retaining ownership and management of the land.

Under current law a farmer can take a tax deduction for donating a conservation easement. Through 2007, an enhanced deduction of up to 100 percent of a farmer or rancher's income can be taken, and the deduction can be carried forward for 15 years. Unless Congress acts, the amount of the deduction will be limited to 30 percent of a farmer's income and the amount of time that the deduction can be carried forward will only be five years.

Tax deductions for donated conservation easements provide farmers and ranchers an economic benefit for preserving farmland. Allowing a deduction worth 100 percent of income increases the amount of the economic benefit. The 15-year carry forward provides a way for farmers with modest-incomes to receive a larger benefit for donating development rights to their land.

Farm Bureau commends you for your leadership on this important issue and stands ready to help you promote and pass this legislation into law.

Sincerely,



Bob Stallman  
President

VIA FACSIMILE  
202-225-9679

March 23, 2007

The Honorable Dave Camp  
U.S. House of Representatives  
137 Cannon House Office Building  
Washington, DC 20515-2204

Dear Representative Camp:

Conserving our nation's resources and safeguarding farmland is a longstanding goal of the American Farm Bureau Federation. We support tax incentives that help farmers and ranchers protect their land base, and we endorse your legislation, H.R. 1576, to make permanent the enhanced tax deduction for donated conservation easements.

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Sincerely,



Bob Stallman  
President

VIA FACSIMILE  
202-224-0515

March 23, 2007

The Honorable Max Baucus  
United States Senate  
511 Hart Senate Office Building  
Washington, DC 20510-2602

Dear Senator Baucus:

Conserving our nation's resources and safeguarding farmland is a longstanding goal of the American Farm Bureau Federation. We support tax incentives that help farmers and ranchers protect their land base, and we endorse your legislation, S. 469, to make permanent the enhanced tax deduction for donated conservation easements.

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Sincerely,



Bob Stallman  
President

VIA FACSIMILE  
202-224-6020

March 23, 2007

The Honorable Charles E. Grassley  
United States Senate  
135 Hart Senate Office Building  
Washington, DC 20510-1501

Dear Senator Grassley:

Conserving our nation's resources and safeguarding farmland is a longstanding goal of the American Farm Bureau Federation. We support tax incentives that help farmers and ranchers protect their land base, and we endorse your legislation, S. 469, to make permanent the enhanced tax deduction for donated conservation easements.

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