

## Land Trust Alliance 2019 Policy Agenda

As a national land conservation organization that represents 1,000 member land trusts supported by more than five million members nationwide, the Land Trust Alliance works passionately to advance federal policies and secure resources that support land trusts. Our policy agenda for 2019 reflects our member priorities and advances private land conservation.

***Farm Bill: Lead the charge on reauthorization, rulemaking and implementation.***

The Farm Bill is the single largest source of federal funding for private land conservation. It is a top priority for the Alliance. We are leading our members through the reauthorization and rulemaking process as we track all aspects of implementation.

***Land and Water Conservation Fund: Seek permanent reauthorization with full and dedicated funding.***

The Land and Water Conservation Fund is our nation's signature conservation funding source. The Alliance is committed to engaging through the LWCF Coalition to secure permanent reauthorization with full and dedicated funding.

***Tax shelters: Put an end to abusive conservation easement tax shelters.***

Abusive conservation easement tax shelters continue to cost taxpayers billions of dollars and put at risk our public good will and the critical federal policy and funding programs it helped us secure. The Alliance will continue to advocate in support of legislative and administrative actions to halt the abuse.

***IRS reform: Inoculate conservation donations and tax credits from harm.***

The IRS continues to focus on innocent donor documentation mistakes (often called "foot faults") that result in disqualification of truly charitable donations. The Alliance is working to safeguard these donations by pursuing legislation that reorients the IRS away from such minor mistakes. Additionally, the Alliance has worked proactively to counter a proposed IRS rule that would prevent states from bypassing the \$10,000 cap on state and local tax deductions. This rule would undermine state tax credits for conservation. If necessary, we will pursue legislation to exempt conservation donations.

***Energy infrastructure siting: Ensure practices and policies do not threaten land conservation.***

Siting of energy infrastructure projects increasingly is putting our community's land conservation work in jeopardy. The Alliance is coordinating with our members to educate decision makers on the importance of avoiding placing infrastructure facilities on conserved lands.

***Federal land protection programs: Expand federal programs to allow third-party holders.***

The Forest Legacy Program, which is permanently authorized through the Farm Bill and funded through LWCF, is an important tool for conserving forested lands through the purchase of conservation easements or other means. The Alliance is pursuing legislation to allow third parties to hold easements if a state voluntarily chooses to us this option. Similarly, we are seeking new authority under the federal side of LWCF to grant eligible third parties the right to hold easements.

To stay abreast of developments or take a more active role in our policy work, email [policy@lta.org](mailto:policy@lta.org).