Talking Points to Support the Enhanced Easement Incentive

The conservation tax incentive has been a success in increasing the pace, quality and permanence of land conservation.

Since the enhanced incentive first passed in 2006, roughly one million acres have been conserved per year with easements managed by the nation’s 1,700 community-based land trusts.

• Through an enhanced tax deduction, modest-income landowners can voluntarily place their most prized assets – historical sites, forests, family farms and ranches – in easements to ensure a legacy of natural abundance, enjoyment and agricultural production for future generations.

• Land placed in easements can be farmed, grazed, hunted or used for recreation and the conservation of natural resources. It can also be passed on to heirs or sold.

• The enhanced incentive expired last year, and conservation easement enrollments are expected to plunge by at least 300,000 acres per year, or roughly one-third.

The time is now to enact legislation to make the enhanced tax incentive permanent.

In February 2015, the House passed "The America Gives More Act," (H.R. 641) containing the tax incentive, with a bipartisan supermajority vote of 279-127. The Senate bill (S. 330) has wide bipartisan support as well, with 51 co-sponsors.

Congress is currently negotiating a deal on a broad package of expired tax provisions. Some provisions, like the enhanced incentive and other charitable incentives, could be made permanent. Please contact your senators and representatives and urge them to speak to their party’s leadership and support the enhanced incentive in a year-end tax deal.

• The enhanced incentive has expired several times since its first passage. The on-again, off-again nature of this makes it difficult to attract and educate would-be easement donors, since this process can take years to finalize and can cost tens of thousands of dollars.

• Making the enhanced incentive permanent is about ensuring a legacy. Land tells the story of our nation, providing both a window to the past and a key to a healthy and secure future.

• 65 national organizations – ranging from National Rifle Association, Ducks Unlimited and American Farm Bureau Federation to the Environmental Defense Fund and National Audubon Society – support permanent enactment of the enhanced incentive.