



The Honorable Paul D. Ryan
Speaker
U.S. House of Representatives
1233 Longworth House Office Building
Washington, D.C. 20515

The Honorable Nancy Pelosi
Democratic Leader
U.S. House of Representatives
233 Cannon House Office Building
Washington, D.C. 20515

The Honorable Mitch McConnell
Majority Leader
U.S. Senate
317 Russell Senate Office Building
Washington, D.C. 20510

The Honorable Charles E. Schumer
Minority Leader
U.S. Senate
322 Hart Senate Office Building
Washington, D.C. 20510

Dear Congressional Leaders:

We, the undersigned individuals, represent the Land Trust Leadership Council of the Land Trust Alliance, a national nonprofit saving the places people need and love by strengthening land conservation. In this nonpartisan role and as America's land conservation leaders, we champion the many benefits of private land conservation.

As leaders within the conservation community, we are very concerned that a few bad actors have profited (and continue to profit) at taxpayer expense through the promotion of abusive syndicated tax shelters. These tax shelters exploit a law Congress enacted to recognize charitable conservation easement donations, resulting in approximately \$20 billion in tax deductions flowing into the pockets of these bad actors since 2010. The loophole these bad actors are exploiting must be closed.

We urge you to act before year's end to stop this severe abuse of our tax laws. Congress has an opportunity to shut down this profiteering and preserve the integrity of this otherwise worthy charitable program by passing the bicameral, bipartisan Charitable Conservation Easement Program Integrity Act (H.R. 4459/S. 2436). We ask that this important legislation be enacted into law before the conclusion of the 115th Congress.

This legislation is not pursued lightly – and it is not the first attempt to stem the losses taxpayers are experiencing through these tax shelters. The Treasury Department and Internal Revenue Service (IRS) designated the deals as abusive tax shelters in Notice 2017-10, published in December 2016. This means that these tax shelters are officially recognized as among the most egregious abuses of U.S. tax law. According to the Notice, the promoters of these transactions are syndicating these schemes, promising investors the opportunity to obtain charitable contribution deductions in amounts that significantly exceed their investment. The IRS reported that promoters completed 248 abusive tax shelter deals in 2016 alone, wherein investors claimed \$6 billion in unwarranted charitable deductions. Congress did not create – and it should not tolerate – a scheme for investors to profit from fabricating complicated deals to look like genuine charitable land conservation.

Unfortunately, IRS Notice 2017-10 has not stopped these transactions. Indeed, the profiteering continues. The bipartisan legislation introduced by Representatives Mike Thompson and Mike Kelly and Senators Steve Daines and Debbie Stabenow is narrowly targeted to end this blatant abuse while ensuring that tax incentives for land conservation remain available for genuine philanthropists.

On behalf of the Land Trust Alliance, its more than 1,000 member land trusts, and as representatives of the conservation community, we urge you to act. There is no reason to let continue what fair-minded American taxpayers know to be wrong. It is time to end this profiteering. Please pass the Charitable Conservation Easement Program Integrity Act.

Sincerely,

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Heather Benham
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