



January 18, 2019

The Honorable Steve Daines  
320 Hart Senate Office Building  
Washington, DC 20510

The Honorable Debbie Stabenow  
731 Hart Senate Office Building  
Washington, DC 20510

Re: Support for S. 170, Charitable Conservation Easement Program Integrity Act

Dear Senators Daines and Stabenow:

On behalf of our organizations and the millions of professionals we represent across the country, we applaud you for introducing S. 170, the Charitable Conservation Easement Program Integrity Act. Your bipartisan legislation will help ensure that honest philanthropy in land conservation continues to be rewarded, while preventing abuse of the charitable incentive for profit. S. 170 is both important and urgent. We hope that Congress will move swiftly to enact the bill.

As you know, the U.S. Department of the Treasury and Internal Revenue Service (IRS) designated syndicated conservation easement transactions 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.

Unfortunately, IRS Notice 2017-10 has not halted abuse in these transactions. In July, the IRS reported that promoters completed 248 abusive tax shelter deals in 2016 alone, for which investors claimed \$6 billion in overinflated charitable deductions. A total of approximately \$20 billion in tax deductions have been claimed since 2010.

Since the Notice failed to halt this abuse, we were pleased to see the December 20, 2018, announcement that the U.S. Department of Justice has filed a civil complaint against promoters of an allegedly abusive conservation easement syndication tax scheme. The DOJ made clear it will not tolerate tax abuse. The promoters of these transactions have flouted previous attempts to curb their activities, and we are confident the DOJ action will also fail to stop this abuse. But your bill will do just that – it will halt these transactions while ensuring that tax incentives for land conservation remain available for genuine philanthropists whose priority is conserving the lands we need and love.

We will not be able to serve the public good – or pursue our missions – if confidence in our nation’s charitable giving laws is eroded. We are committed to upholding support for voluntary charitable donations of land for conservation. For this reason, we strongly support S. 170 and, again, applaud you for taking action to curb abuse. Collectively, we and the millions of professionals we represent look forward to working with you to pass S. 170.

Sincerely,

*American Society of Farm  
Managers and Rural Appraisers  
Appalachian Trail Conservancy  
Appraisal Institute*

*Ducks Unlimited  
Land Trust Alliance  
Partnership of Rangeland Trusts  
Pheasants Forever Quail Forever*

*The Conservation Fund  
The Nature Conservancy  
The Trust for Public Land*

CC: Senate Finance Committee and House Ways and Means Committee

**For further information, feel free to contact:**

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