

Charitable Conservation Easement Program Integrity Act Advocate Toolkit



The federal conservation easement tax incentive is a crucial land conservation tool. And yet a few bad actors are putting it at risk by making large profits at the expense of American taxpayers.

Fortunately, Congress introduced simple, smart and effective bipartisan legislation to halt the abuse: the **Charitable Conservation Easement Program Integrity Act (S. 2256/H.R. 4164)**.

The Land Trust Alliance put together this simple toolkit to assist you in advocating for Congress to pass this critical legislation. With your help, we can end the abuse once and for all. **Let's get this done!**

THE FACTS

What is the Federal Conservation Easement Tax Incentive?

This tax incentive grants landowners a charitable deduction in return for a donated easement. **It empowers land-rich, cash-poor landowners to engage in conservation, adding significantly to the number of acres saved each year.**

2,000–2,500
conservation donations
are undertaken for philanthropic reasons each year.

Annually, this amounts to
\$1 BILLION
in charitable deductions

What's the Problem?

While the vast majority are making genuine charitable contributions, a few bad actors are exploiting the incentive to make fast—and often staggeringly outsized—profits for investors. **These massive profiteering gains come at taxpayer expense.**

Profiteering Claimed Nearly

\$36 BILLION

in tax deductions from 2010–2018

In 2018 alone, despite IRS actions,

296 ENTITIES CLAIMED

\$9.2 BILLION

in unwarranted deductions valued at as much as **nine times** their original investment.

What's the Solution?

The bipartisan **Charitable Conservation Easement Program Integrity Act (S. 2256/H.R. 4164)**.

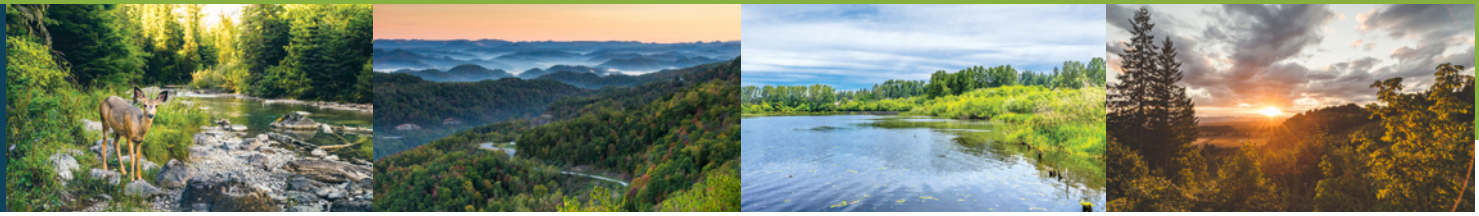
This bill would prevent abuse while ensuring that the vast majority of conservation easements can continue to go forward as authentic charitable endeavors. It is supported by a coalition of leading conservation and appraisal organizations.

Is Congressional Action Necessary?

Yes. Despite ongoing and strong enforcement action from the IRS and U.S. Department of Justice, abuse of conservation easement donations has continued and grown, far exceeding the dollar value of legitimate deductions.

It's time for Congress to take action to halt these bad actors. **Pass the Charitable Conservation Easement Program Integrity Act!**

**LEARN
HOW YOU
CAN HELP** >>



ADVOCATE

Here's how you can be part of the solution.

1. STAY INFORMED

The Land Trust Alliance will host occasional calls to ensure you have the best and latest information, to give you the opportunity to ask questions and to unify our actions in this important effort. **To join these calls, email policy@lta.org.**

2. EDUCATE YOUR CONGRESSIONAL DELEGATION

This abuse impacts every member of the Alliance. It not only puts legitimate easements at risk, it also puts the incentive as a whole at risk. It's not hard to imagine a scenario in which Congress could reduce or even erase this important land conservation tool. We simply cannot let that happen. So whether or not one of these transactions has taken place in your state, reach out to your members of Congress and request **they cosponsor and urge congressional leadership to pass the Charitable Conservation Easement Program Integrity Act (S. 2256/H.R. 4164).**

3. INFORM THE MEDIA

Members of Congress care deeply about what their constituents say in local media. You can help advance the Charitable Conservation Easement Program Integrity Act (S. 2256/H.R. 4164) in Congress while you build—or strengthen—your land trust's relationship with local media by writing a **letter to (or op-ed for) your local newspaper.**

RESOURCES

Here are some sources to assist in your advocacy outreach.

- ⬇ [Halt Abusive Conservation Easement Transactions Factsheet](#)
- ⬇ [Senate Contact Information for the 117th Congress](#)
- ⬇ [Writing letters or op-eds in support of the Charitable Conservation Easement Program Integrity Act](#)
- ⬇ [THE TRUTH: Abusive syndicated conservation transactions and the Charitable Conservation Easement Program Integrity Act](#)
- ⬇ [House Contact Information for the 117th Congress](#)
- ⬇ [United States Senate Finance Committee Report on Syndicated Conservation-Easement Transactions](#)

QUESTIONS? EMAIL POLICY@LTA.ORG