

BY Sean Robertson

A VICTORY TWO DECADES IN THE MAKING

On December 18, 2015, President Barack Obama signed into law a permanent enhanced tax incentive for donations of conservation easements. This is a great victory for the Land Trust Alliance and its members and represents the most significant land conservation legislation in many years.

The journey to this victory began nearly two decades ago. On the morning of March 10, 1999, Rock Ringling and Bill Long of Montana Land Reliance* visited the Neal family to discuss conserving their family ranch. Despite new estate tax incentives that the Alliance helped to enact in 1997, the family could not deduct enough of their limited income over six years for the easement donation to make financial sense. On the drive home, Ringling and Long resolved to enlist Sen. Max Baucus in creating a new tax credit for farmers and ranchers who conserve their land.

The idea caught fire, and soon land trusts from across the country were reaching out to policymakers to share their concern that the existing tax incentives for conservation just didn't work for farmers, ranchers and forest owners of modest means.

In the years that followed, the Alliance mobilized hundreds of land trust leaders, coalition partners and public officials to do something about it. This timeline barely scratches the surface of those who deserve credit for this victory, but it offers a glimpse into the legislative campaign that will help land trusts conserve millions of additional acres in years to come. 🌱



▲ September
At the behest of the Alliance, Rep. Nancy Johnson introduces a bill providing an unlimited carryforward for easement deductions. Alliance President Jean Hocker (pictured) testifies in support.

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June

Montana Land Reliance retains lobbyists, Colorado Cattlemen's Agricultural Land Trust* mobilizes the ranching community and the Alliance makes the tax incentive a priority, leading to a Senate Finance Committee hearing and a new bill by Sens. Baucus and Charles Grassley.

August

With the leadership of Baucus, Congress enacts the conservation incentive for two years. The Alliance launches a landowner outreach campaign.

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November

Rock Ringling (at right) and Bill Long of Montana Land Reliance ask Sen. Max Baucus (center) to introduce a tax credit bill. He steers them toward eliminating the limit on easement deductions to a percentage of one's income.



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June

After the Joint Committee on Taxation recommends eliminating all easement deductions, Alliance President Rand Wentworth testifies before the Senate Finance Committee and mobilizes land trust advocates.



◀ August

Michigan's Leelanau Conservancy* invites Rep. Dave Camp (pictured) to a "friends picnic." They and Grand Traverse Regional Land Conservancy* build close relationships with Camp—who later becomes chair of the House tax committee—and Sen. Debbie Stabenow. Camp and Stabenow become champions of the tax incentive.

February

The House votes 277 – 130 to make the incentive permanent as part of the America Gives More Act, the first of three such votes over the next year.



December

The Alliance launches the "Campaign for Permanence" with other charities, culminating in Chairman Camp seeking in a vote to make the incentive permanent that falls just eight votes short of the required two-thirds majority. Pictured: In partnership with Feeding America, the Alliance delivers apples from a conserved orchard to every senator, including Sen. Chris Murphy (right).

May

Thanks to the efforts of Sens. Baucus and Stabenow, Congress renews the easement incentive for another two years as part of the 2008 Farm Bill. Congressional Sportsmen's Caucus co-chair (and future Speaker) Paul Ryan (pictured with Russ Shay) hosts a congressional briefing and sends a letter urging caucus members to cosponsor the incentive.



April

The Alliance hosts the first annual Land Trust Advocacy Day. Over the next four years nearly 400 land trust leaders come to Washington to lobby in more than 700 meetings, greatly broadening support for the incentive.

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February

President George W. Bush seeks to make the new conservation tax incentive permanent in his FY 2008 Budget request because of the work of David Anderson and James Connaughton of the President's Council on Environmental Quality.

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April

President Barack Obama hosts the first White House Conference on America's Great Outdoors. Three dozen land trusts participate, and the president later includes a permanent incentive in his budget proposal.

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July

Reps. Mike Thompson (at podium) and Jim Gerlach host a press conference announcing reintroduction of their easement incentive bill, which secured an impressive 311 House co-sponsors in the preceding Congress—majorities of both parties.



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February

Ways and Means Chair Ryan makes the America Gives More Act his committee's first vote of the year. It passes the house with a 279 – 137 super-majority. Sens. Stabenow and Dean Heller lead the charge in the Senate.

December

The permanent conservation tax incentive is enacted by Congress as part of year-end tax and spending legislation. Come celebrate with us at the 2016 Land Trust Alliance Advocacy Days in April!

September

The Alliance launches the Advocacy Ambassadors initiative at Rally 2013. The first Ambassadors Award honors Rock Ringling for his work championing the incentive over the past decade.

*Accredited land trust