

**Congress of the United States**  
**Washington, DC 20515**

February 15, 2008

The Honorable Collin Peterson  
Chairman  
House Committee on Agriculture  
1301 Longworth Building  
Washington, DC 20515

The Honorable Bob Goodlatte  
Ranking Minority Member  
House Committee on Agriculture  
1305 Longworth Building  
Washington, DC 20515

Dear Chairman Peterson and Ranking Member Goodlatte,

As members of the Land Conservation Caucus and others deeply concerned with open space preservation, we are writing to urge your support for the renewal of an important tax incentive for private land conservation in the Farm Bill.

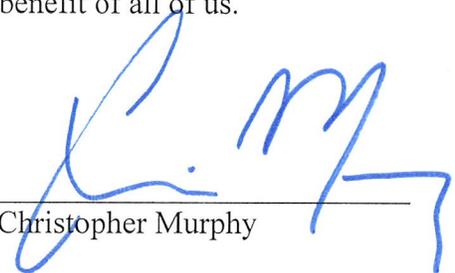
Conservation easements allow private landowners to retain ownership, control and management of their property, while ensuring that important resources on those lands will be conserved for the future. Enacted as part of the *Pension Protection Act of 2006*, a new incentive for donations of conservation easements enabled many more modest-income farmers and other landowners to make such donations.

The 2006 provision allowed landowners to deduct up to 50 percent of their adjusted gross income (AGI), and to carry forward the unused amount for 15 years. Before the enactment of this incentive, a landowner could only deduct up to 30 percent of their AGI and carry over the unused deduction for a maximum of five years. Furthermore, the provision allows landowners with 50 percent or more of their income from agriculture to deduct their donations at 100 percent of their AGI, providing extra support for farmers who want to safeguard their lands for conservation.

For many of those landowners, this provided a real alternative to selling their land for commercial development. By empowering landowners to become leaders in conservation in their communities, this incentive became an important tool for preservation of farmland and historic landscapes while allowing the land to remain under private ownership. Unfortunately, this important incentive has been allowed to expire with the new year.

The Senate included a permanent extension of this land conservation incentive in section 12203 of its Farm Bill – a provision identical to H.R. 1576, which currently has a bipartisan list of more than 150 cosponsors from all regions of the country. We urge you to include this provision in the final version of the Farm Bill so that we can continue to reward private initiative in conservation for the benefit of all of us.

Sincerely,



Christopher Murphy



Jim Gerlach



Joseph R. Pitts

cc: The Honorable Charles B. Rangel  
Chairman, House Committee on Ways and Means

The Honorable Jim McCrery  
Ranking Minority Member, House Committee on Ways and Means

The Honorable Tom Harkin  
Chairman, Senate Committee on Agriculture, Nutrition and Forestry

The Honorable Saxby Chambliss  
Ranking Member, Senate Committee on Agriculture, Nutrition and Forestry

The Honorable Max Baucus  
Chairman, Senate Committee on Finance

The Honorable Chuck Grassley  
Ranking Member, Senate Committee on Finance

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