

June 20, 2005

Honorable Charles Grassley  
Chairman  
Committee on Finance  
United States Senate  
Washington, D.C. 20510

Honorable Max Baucus  
Ranking Member  
Committee on Finance  
United States Senate  
Washington, D.C. 20510

Dear Chairman Grassley and Senator Baucus:

As members of the outdoor recreation and conservation community we want to express our strong support for voluntary land protection agreements, also known as conservation easements, and the tax incentives designed to encourage their use. These important conservation tools help preserve America's natural heritage now and for future generations.

Easements ensure that millions of acres of wildlife habitat across the country remain healthy and intact, benefiting deer, waterfowl, fish and other game animals. Easements also improve water quality, providing Americans with clean and beautiful watersheds for fishing, boating, hiking and other outdoor activities.

Many state and local economies are dependent upon open space and wildlife habitat which can generate millions of dollars in recreation and tourism. Often these valuable resources occur on private property and conservation easements frequently are the only way to conserve these lands, ensuring their long-term viability.

We understand the Senate Finance Committee is taking a close look at tax law to prevent possible abuses of conservation easements and that you will introduce legislation later this summer. Our organizations are eager to work with you. We support legislation that would stop abuses while still providing tax incentives that encourage private property owners to use conservation easements to protect water quality, preserve open space, conserve wildlife habitat, and achieve other public purposes intended by Congress.

Conservation easements play a critical role in outdoor recreation in a variety of ways:

- Conservation easements buffer some of the country's most treasured national parks and public lands such as Yellowstone, Shenandoah, and Glacier. As "buffers," easement lands keep development from pressing up against park borders and protect natural beauty for tourism.
- Easements protect critical migratory corridors for elk, deer, waterfowl and other wide-ranging game animals.

- Easements conserve natural habitats in perpetuity, ensuring that habitat will remain healthy regardless of who owns it.
- The natural beauty and open space of land conserved by easements help generate economic income for communities through tourism dollars.

Tax incentives granted by Congress 30 years ago to encourage the donation of conservation easements have been incredibly successful in helping preserve our natural heritage. We need to take appropriate legislative steps now to end abuses and ensure easements and related tax incentives continue to enjoy wide support and remain available to help preserve open spaces and critical wildlife habitat.

We strongly support passage of additional incentives for private landowners who voluntarily choose to protect their land for conservation purposes. Such incentives are included in the current version of the CARE Act and would reduce the capital gains tax on sales of land or interests in land for conservation purposes and would enable the landowner who makes a living from his or her land to use all of the available tax benefits from a gift of an easement against his or her income.

We stand ready to work with you and your colleagues in Congress and the Administration to develop, enact and implement effective means to ensure that gifts of land and interests in land for conservation and outdoor recreation serve the national interest, and to ensure that the tax laws recognizing those donations are not abused.

Very truly yours,

American Farmland Trust  
 American Fisheries Society  
 American Fly Fishing Trade Association  
 American Land Conservancy  
 American Rivers  
 BASS/ESPN Outdoors  
 Berkley Conservation Institute  
 Campfire Club of America  
 Ducks Unlimited  
 International Association of Fish and  
 Wildlife Agencies  
 International Hunter Education  
 Association  
 Izaak Walton League of America

Land Trust Alliance  
 National Trappers Association  
 National Wildlife Federation  
 Outdoor Industry Association  
 Pope & Young Club  
 Rocky Mountain Elk Foundation  
 The Nature Conservancy  
 The Theodore Roosevelt Conservation  
 Partnership  
 Trout Unlimited  
 Trust for Public Land  
 Wildlife Forever  
 The Wildlife Society