

# NATURE AND NATIONAL DEFENSE

## *Advancing Military Readiness Through Narrowly Tailored Tax Policy*

Creating additional financial incentives for landowners to participate in the Readiness Environmental Protection Integration (REPI) program will benefit both national defense and conservation.



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**M**ilitary installations today face increased pressures from surrounding incompatible land uses which hamper their ability to fulfill the full range of their military missions.

Since the mid-1990s, nearby urban sprawl and loss of habitat have resulted in restrictions on military training and related activities at many military installations.

In response to these growing pressures affecting military readiness, Congress and the Department of Defense (DoD) established the Readiness Environmental Protection Integration (REPI) program.

A key component of the REPI program is the use of partnerships involving the military services, private conservation groups, and state and local governments.

These partnerships share the cost of acquiring easements or other interests in land from willing sellers to preserve compatible land uses and natural habitats near installations and ranges. These landscapes help sustain critical, at-risk military mission capabilities.

After decades of helping to sustain the readiness of the nation's military, many of these REPI partnerships have become the victims of their own success.

Development pressure on remaining lands around bases has increased dramatically, creating an uphill battle for the DoD and local REPI partnerships working hard to protect those remaining high-priority parcels.

New tools are needed to meet this critical goal. The stakes are high. Once nearby property is developed, it forever loses its ability to preserve the military missions of a nearby installation.

These undeveloped landscapes help preserve dark skies for nighttime training, protect off-base habitat for threatened species, and support nature-based solutions for installation threats like flooding and extreme weather events.



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Soldiers doing a practice jump at Ft. Bragg, North Carolina. © Spc. Jeffrey C. Cauble/U.S. Army

## INCENTIVES FOR ENGAGEMENT

Because many of the landowners around these military installations have owned their farms or working forests for generations, the economic value of their land has highly appreciated.

Thus, even if the landowner is interested in cooperating, the landowner faces a substantial financial disincentive from the tax burden on the land's appreciated gain in value when considering a sale of an easement or a fee simple interest for REPI purposes.

One solution both to the threat to military readiness and to address the looming tax burden faced by landowners interested in the REPI program is to create additional financial incentives for landowners to participate in the REPI program.

The Incentivizing Readiness and Environmental Protection Integration Sales Act of 2025 (H1083/S439) would encourage REPI participation by excluding the appreciated land value from being subject to the federal capital gains tax when owners sell land or easements in the vicinity of a military installation for the REPI program and the military-readiness protection priorities of each military installation.

Provisions to prevent abuses are built into the act.

Incentives like this will help preserve working farms, forests, and habitat while maintaining the goal of the REPI program: protecting the readiness of the U.S. military.

## CASE STUDY

### FORT BRAGG, NORTH CAROLINA

Fort Bragg is one of the largest military complexes in the world with approximately 57,000 military personnel.

Since 1999, Fort Bragg's REPI program has protected 27,000 acres around the base from incompatible development that threatens training priorities. Rapid growth from the city of Fayetteville has outpaced protection efforts east of the base.

Recent REPI efforts have focused on northern and western boundaries and the gap between Fort Bragg and Camp Mackall, with the primary goal of providing a flight corridor for Grey Eagle drone training.

REPI's benefits are important to national security, people, and nature. REPI ensures that the training can continue. Keeping the base fully operational boosts the local and state economy. And, thanks to REPI, the local population of red-cockaded woodpeckers is fully recovered and thriving.

Remaining parcels in the gap still in need of protection are coming under increased development pressure, including from the expansion of US-211 to a four-lane highway.