

Is your horse farm threatened by development?
Do you know of a breeding farm that has been replaced by a mall?
Has your community lost a horse show venue to condominiums?
Are your riding trails being closed off one by one?

Ask Congress to Make Conservation Tax Incentives Permanent

Congress recently extended a tax incentive that enables horse farms, ranches, equestrian centers and moderate-income landowners to get a significant tax benefit for donating a conservation easement on their land. This law has helped land trusts conserve about a million acres a year since 2006. We need the horse community's help to make this a permanent part of our conservation toolbox!

Conservation easements allow private landowners to permanently retire development rights to protect significant natural resources. The new tax incentive opened the door to voluntary, landowner-led conservation on millions of acres of important wildlife habitat and scenic open space across the country. Open space is integral to horse owners and breeders, no matter their discipline. If we stand together with other conservation groups, we can save pastures and trails!

How the Tax Incentive Works

The renewed incentive helps landowners of modest means choose conservation by:

- Raising the maximum deduction a donor can take for donating a conservation easement from **30%** of their adjusted gross income (AGI) in any year to **50%**;
- Allowing qualified farmers and ranchers to deduct up to **100%** of their AGI; and
- Increasing the number of years over which a donor can take deductions from 6 years to **16 years**.

Under prior law, an agricultural landowner earning \$50,000 a year who donated a conservation easement worth \$1 million could take a total of no more than \$90,000 in tax deductions! Under the new law, that landowner can take as much as \$800,000 in tax deductions – still less than the full value of their donation, but a significant increase.

Spread the word to landowners with our Grassroots Toolkit: www.lta.org/policy/policy-toolkit

Widespread Equine & Agricultural Community Support

Legislation making the incentive permanent had 183 House and 28 Senate cosponsors in the 110th Congress. More than 1,700 land trusts around the country and a remarkably diverse coalition of agricultural and equine organizations are coming together to support this effort. The list is still growing...add your organization today!

American Farmland Trust
American Forest Foundation
American Quarter Horse Association
Breeders' Cup Limited
Conservation Force
Equestrian Land Conservation
Resource
Kentucky Thoroughbred Owners & Breeders

Land Trust Alliance
Master of Foxhounds Association
Montana Land Reliance
National Cattlemen's Beef Association
National Conference of State Historic Preservation Officers
National Trust for Historic Preservation
NatureServe
Partnership of Rangeland Trusts

Piedmont Environmental Council
Scenic America
The Nature Conservancy
The Trust for Public Land
The Vital Ground Foundation
The Wildlife Society

Theodore Roosevelt Conservation
Partnership
United States Equestrian Federation
U.S. Forest Capital
Wildlife Forever
Wildlife Management Institute

Five Ways Your Members of Congress Can Help Right Now

- Ask Senators and Reps. to cosponsor legislation making the incentive permanent:
 - Representatives can cosponsor by contacting Travis Robey in the Office of Rep. Mike Thompson (D-CA) or Wyatt Stewart in the office of Rep. Eric Cantor (R-VA).
 - Senators can become original cosponsors of legislation to be introduced by Senator Max Baucus (D-MT) by calling Jo-Ellen Darcy at the Finance Committee.
- Ask Representatives to join the Land Conservation Caucus:
 - Contact: Rep. Murphy (D-CT)—Jesse Young, Rep. Heinrich (D-NM)—John Blair, Rep. Gerlach (R-PA)—Ben Stolzfoos, or Rep. Pitts (R-PA)—Lauryn Schothorst.
- Invite Members of Congress to attend a trail ride, horse show, three day event, hunter pace, endurance meet, or similar event, to show them how important the horse community is to their district, and how open space impacts equestrian community activities. There's no better place to build relationships with your elected officials than on the back of a horse, in the breezeway of a barn, or leaning up against a pasture rail.
 - For ideas, templates and advice visit: www.lta.org/policy/lobbying101/meet
- Offer them a way to take credit for renewing the incentive! Offer to draft an article on the incentive for their constituent newsletter, get a joint op-ed placed in a local newspaper or arrange for an interview with agricultural press in their district.
- Ask your Representative to personally call Ways & Means Committee Chairman Charles Rangel and convey support for making the easement incentive permanent.

The Land Trust Alliance

The Land Trust Alliance is a national conservation organization that works to conserve places people love by strengthening land conservation across America. The Alliance works to secure public policies on a national scale that help more than 1,700 local, regional and national conservation nonprofits increase the pace of land conservation. The equestrian community is a large part of the open space community, and the Alliance is here to help you maintain open space and the way of life that goes along with the proper stewardship of land.

For more information visit: www.lta.org/easementincentive/ or contact equine community specialist Jessica Schley at jschley@lta.org or 202.638. 4725 x349