

# Make Tax Incentive for Conservation Easements Permanent



Since 2006, an enhanced income tax deduction has allowed family forest owners, farmers and ranchers to get a significant tax benefit for donating a conservation easement on their land.

Family forest owners face numerous threats to keeping their forest healthy and intact, including increasing pressure to sell their land. Conservation easements are one of the policy tools that can help landowners conserve their forest and continue to provide public benefits like habitat for wildlife and clean water.

The enhanced conservation easement tax incentive—which expired again at the end of 2014—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;
- Increasing the number of years over which a donor can take deductions from 6 to 16 years.

Example: Without the enhanced easement incentive, a forest owner 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 enhanced incentive, 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.

**Congress should pass (S.330/H.R.641) Conservation Easement Incentive Act led by Senators Dean Heller (R-NV) and Debbie Stabenow (D-MI) and Representatives Mike Kelly (R-PA) and Mike Thompson (D-CA) to support an important conservation tool for family forest owners.**

Both the Senate and House bills have earned tremendous bipartisan support in previous Congresses.



The American Forest Foundation works on the ground with families to promote forest stewardship. Through a number of programs, including the American Tree Farm System®, we give families the tools they need to maintain healthy and productive forests.



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We grow stewardship every day.  
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