

Is your horse farm threatened by development?  
Do you know of a breeding farm that has been replaced by a shopping mall?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

In 2006, Congress 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 conserve about a million acres a year. We need the horse community's help to make this tax incentive permanent.

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, farmland 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 our farms, 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. For more information visit: [www.lta.org/easementincentive/](http://www.lta.org/easementincentive/)

### Widespread Equine Community Support

A remarkably diverse coalition of equine organizations has come together to support this effort including:

American Driving Society  
American Endurance Ride Conference  
American Horse Council  
American Morgan Horse Association  
American Quarter Horse Association  
Back Country Horsemen of America  
Breeders' Cup Limited  
Certified Horsemanship Association  
Equine Land Conservation Resource  
Kentucky Thoroughbred Owners & Breeders  
Masters of Foxhounds Association  
North American Trail Ride Conference  
Thoroughbred Owners and Breeders Association  
United States Equestrian Federation  
United States Eventing Association, Inc.

## Five Ways Your Members of Congress Can Help Right Now

- Ask Senators and Reps. to cosponsor legislation making the incentive permanent if they have not already signed on as a cosponsor. Here is a complete list of Senators and Congressman who have signed on as a cosponsor to the easement incentive legislation: <http://www.landtrustalliance.org/policy/taxincentives/federal/cosponsors>

If your congressional representatives have not signed on, ask them to do so. Here's how:

- **Representatives can become cosponsors of the Conservation Easement Incentive Act, H.R. 1831, introduced by Reps. Mike Thompson (D-CA) and Eric Cantor (R-VA).** They can sign on by contacting Jonathan Birdsong in Rep. Thompson's office at 5-3311 or Wyatt Stewart in Rep. Cantor's office at 5-2815.
- **Senators can become cosponsors of the Rural Heritage Conservation Extension Act, S. 812, introduced by Senators Max Baucus (D-MT) and Charles Grassley (R-IA).** They can sign on by contacting Tiffany Smith of the Finance Committee at 4-4515.
- Invite Members of Congress to attend a trail ride, horse show, or other equestrian competitions or demonstrations. Show them how important the horse community is to their district, and how the availability of open space is essential to equestrian pursuits. There is 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.
- 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 Equine Land Conservation Resource (ELCR)

ELCR is a national not-for profit whose mission is to advance the conservation of land for horse-related activity. The equestrian community is a large part of the open space and working lands community, and the ELCR is here to help you maintain open space, horse lands and the way of life that goes along with stewardship and protection of horse lands. For more information, visit [www.ELCR.org](http://www.ELCR.org) or contact us at [info@elcr.org](mailto:info@elcr.org) or (859) 455-8383.