

109TH CONGRESS
1ST SESSION

H. CON. RES. 304

Expressing support for tax incentives for charitable gifts of conservation easements.

IN THE HOUSE OF REPRESENTATIVES

NOVEMBER 17, 2005

Mr. FITZPATRICK of Pennsylvania (for himself, Mr. UDALL of Colorado, Mr. BLUMENAUER, Mr. GERLACH, and Ms. SCHWARTZ of Pennsylvania) submitted the following concurrent resolution; which was referred to the Committee on Ways and Means

CONCURRENT RESOLUTION

Expressing support for tax incentives for charitable gifts of conservation easements.

Whereas the conservation of land for open space, outdoor recreation, agriculture, and wildlife habitat is increasingly important to American communities;

Whereas partnerships between private landowners and conservation charities are an essential ingredient in such conservation;

Whereas American citizens have formed more than 1,500 local and regional charities to advance this conservation work;

Whereas voluntary conservation agreements known as conservation easements enable these charities to better serve

their communities, partner with landowners, and conserve valuable land;

Whereas section 170(h) of the Internal Revenue Code of 1986 provides tax incentives to landowners who make qualified donations of conservation easements;

Whereas the Joint Committee on Taxation released Report JCS–2–05 on January 27, 2005, and proposed reducing or eliminating incentives for charitable donations of conservation easements; and

Whereas the recommendations of the Committee to reduce or eliminate the charitable deduction for conservation easements would severely restrict private-sector conservation work by land trusts: Now, therefore, be it

1 *Resolved by the House of Representatives (the Senate*
2 *concurring)*, That the Congress—

3 (1) supports conservation easements as a valu-
4 able tool for private sector land conservation;

5 (2) supports the charitable deduction for quali-
6 fied conservation and historic preservation ease-
7 ments provided for in section 170(h) of the Internal
8 Revenue Code of 1986; and

9 (3) opposes the recommendations of the Joint
10 Committee on Taxation to reduce or eliminate chari-
11 table deductions for conservation and facade ease-
12 ments.

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