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Montana Fish,
Wildlife & Parks,
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Feb. 12, 2018

Senator Steve Daines
320 Hart Senate Office Building
Washington, DC 20510

Dear Senator Daines,

On behalf of the Montana Association of Land Trusts membership, we want to express our appreciation as well as our full support for your introduction in the Senate of the Charitable Conservation Easement Program Integrity Act. As you know, private land conservation has a four-decade tradition of excellence in Montana, and that excellence is anchored by the dedication of landowners, the professionalism of land trusts, the conservation principles embedded in our open lands statute (The Open-Space Land and Voluntary Conservation Easement Act), and the integrity within the federal conservation statutory and regulatory framework.

The central purpose of the Charitable Conservation Easement Program Integrity Act is to help continue to reward honest philanthropy while shutting down those who would abuse a charitable incentive for profit. Your leadership on this issue is very much appreciated by everyone in Montana connected to our private land conservation tradition and objectives.

In 2015 you and the Montana Congressional Delegation were strongly supportive during the successful bipartisan effort to make permanent an enhanced conservation easement tax incentive. That incentive, you may recall, was created and nurtured in Montana by The Montana Land Reliance. This incentive today grants limited tax benefits to honest donors who work with qualified conservation organizations. Private land conservation brings with it critical economic, agricultural, outdoor recreation, landscape, health and quality of life benefits. The tax incentive helps make these benefits possible in communities across Montana and throughout the country - and we must ensure they continue.

You are well aware that Montana's 2.4 million acres of private land conserved through conservation easements contribute to our state's agriculture industry, outdoor recreation opportunities, wildlife habitat, rural communities, local economies, and to landowner succession planning integral to family farm and ranch economic viability. You are also aware that Montana is a national leader in the quality and quantity of private land conservation, and that Montana's land trusts have partnered with landowners to generate more conservation easement acres by accredited land trusts than any other state in America.

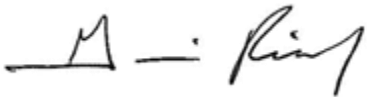
Unfortunately, any tax incentive is subject to abuse, and apparent abuse of the conservation easement tax incentive by a few bad actors diminishes the integrity of the program and threatens the valuable benefits of the program. We cannot afford to lose public support for this important conservation tool that you helped put into place to recognize and reward true charity. Previous attempts by the IRS and the conservation community to halt these abusive transactions have been unsuccessful. That's where the Charitable Conservation Easement Program Integrity Act comes in. It will continue to reward honest philanthropy and stop those who would abuse a charitable incentive for profit. This bill is straightforward and narrowly

drafted, and it takes care to create an important exception for family partnerships. From a Montana and national private land conservation perspective, this legislation is definitely needed.

Again, on behalf of the Montana Association of Land Trusts, supporters of our organizations, and all well-intentioned landowners who use the charitable deduction to help conserve their private property for future generations, we thank you for your support of Montana land trusts and your introduction of and leadership on the Charitable Conservation Easement Program Integrity Act.

Please don't hesitate to contact us if you would like additional information about the Montana Association of Land Trusts, private land conservation, or our united support for the Charitable Conservation Easement Program Integrity Act.

Sincerely,

A handwritten signature in black ink, appearing to read "G. Ricklefs". The signature is written in a cursive, flowing style.

Gavin Ricklefs
Montana Association of Land Trusts Board President
Bitter Root Land Trust Executive Director