



**Testimony submitted to the Joint Committee on Revenue  
In support of S.1767/H.2522 An Act relative to the conservation land tax credit  
By Loring LaBarbera Schwarz, LWVMA Legislative Specialist  
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The League of Women Voters of Massachusetts, which represents 47 local Leagues across the Commonwealth from the Berkshires to Cape Cod, supports S.1767/H.2522, which provides a tool for landowners throughout Massachusetts to protect and wisely manage resources in the public interest. We believe that important lands of the Commonwealth should be conserved and protected to assure their future availability through acquisition or, in this case, the provision of a tax credit to donors of significant land rights to the public interest.

The bill would raise the annual cap of the Executive Office of Energy and Environmental Affairs' (EEA) Conservation Land Tax Credit (CLTC) program from \$2 million to \$5 million per year and amend the definition of "public or private conservation agency" to include realty trusts organized for conservation purposes pursuant to Chapter 203. This category includes many land trusts operating in the Commonwealth.

As of March 2019, the program had an unacceptable backlog, with pending requests of \$6.675 million in tax credits. That means that the program is already obligated for 2019, nearly completely obligated for 2020, and pushing applicants into 2021 and beyond. Landowners applying today to donate their land must wait until calendar 2021 for credits. Many landowners cannot wait this long since they are land rich and cash poor and have financial needs. Unfortunately, the CLTC gets out of sync with other land protection programs which hinders leveraging among programs. Many landowners who want to conserve their land are older and cannot wait for the credit.

The Commonwealth has protected about half of the high-priority conservation land identified in collaboration between the environmental agencies and conservation community. Statewide conservation plans recommend ultimate protection of about 1 million acres of those remaining acres. Assuming these remaining "top-priority conservation" lands of the state are owned by about 100,000 owners, the potential applicant pool for this program is huge.

- We believe that the CLTC will deliver benefits to the citizens of Massachusetts. Each \$1 of state tax credits has leveraged \$4.28 of private land donated value. Enacted in 2008, program was launched in the fall of 2011. For calendar years 2011 through 2018 combined:
  - The total appraised value of the donated conservation land is: \$62.75 million
  - The total cost to the state of the tax credits paid is: \$14.7 million
- Total acres permanently protected: 12,056 acres
- For every \$1 invested in land conservation, \$4 in natural resource goods and services is returned to the Massachusetts economy (between 1998 and 2011) per a 2013 report by the Trust for Public Land.
- Land conserved under the CLTC program helps generate revenue from private sector activity in forestry and agriculture and saves public revenues in water supply protection.

Please act in support of this bill to assist landowners in protecting important lands for benefit of all citizens of the Commonwealth of Massachusetts. Thank you for the opportunity to comment.