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July 23, 2025

Chair James Eldridge  
Joint Committee on Revenue  
Attn: David Emer  
State House  
24 Beacon St, Room 511-C  
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Submitted by email to: [JointCommittee.Revenue@malegislature.gov](mailto:JointCommittee.Revenue@malegislature.gov) and  
[Anestis.Kalaitzidis@mahouse.gov](mailto:Anestis.Kalaitzidis@mahouse.gov)

**RE: In Support of S.2083/H.3147, An Act increasing the conservation land tax credit**

Dear Chair Eldridge, Chair Madaro and Members of the Revenue Committee:

On behalf of the Massachusetts Land Trust Coalition, I am writing to respectfully request your support of S.2083/H.3147: *An Act increasing the conservation land tax credit*. This bill is vitally important to achieve a number of the Commonwealth's goals associated with protecting environmentally significant land in Massachusetts.

The Massachusetts Land Trust Coalition (MLTC) is a non-profit association working to advance land protection in Massachusetts by supporting and strengthening land trusts and their conservation partners. We advocate for the interests of over 140 non-profit land trusts that engage in land conservation to preserve natural resources for the benefit of all Massachusetts residents. Land trusts are involved in many of the projects catalyzed by the Conservation Land Tax Credit (CLTC), and know how helpful it has been in their work to conserve lands that provide water supply protection, working farms and forests, wildlife habitat, scenic vistas, recreation opportunities and climate change mitigation. That's why this bill is one of our top two legislative priorities for this session.

Since its inception in 2011, Massachusetts' Conservation Land Tax Credit (CLTC) has been a powerful incentive to encourage land conservation across the Commonwealth, playing a role in the permanent protection of 16,796 acres of land across 155 municipalities. The program allows landowners who make qualified donations -- by outright gift or below-market sale of land or a qualified conservation restriction on land -- to apply for a tax credit of 50% of the fair market value of the qualified donation, up to a maximum of \$75,000. The program is available only for properties that will be permanently protected by the state, a municipality or a land trust, and are certified by the Executive Office of Energy and Environmental Affairs as having *significant conservation value*. Despite these selective criteria, the program is seriously oversubscribed. The \$2 million per year in available tax credits has already been fully allocated for 2025 and 2026 -- with numerous others already pending for 2027 and beyond.

Landowners who are in position to make permanent decisions about family land often face timing constraints. As families weigh serious decisions about their financial needs, the availability of the CLTC is often the deciding factor tipping them toward a conservation outcome. This is particularly true for landowners of modest means (representing 44% and 58% of landowners receiving tax credits in 2018 and 2019 respectively, according to DOR data), who may not be able to take advantage of federal tax deductions or have cash on hand to cover the transaction costs associated with a conservation sale, such as survey, appraisal and attorney fees. For many, decisions to part with long-held land are sparked by major life changes, and many landowners are not able to wait upwards of two to three years before acting.

MLTC's members, ranging from all-volunteer land trusts run by committed community members to highly professional regional and statewide land trusts, are frequently the ones who sensitively negotiate land conservation deals and piece together funding from multiple sources -- charitable grants, CPA awards and other local appropriations, grants from state agencies, and local fundraising -- to make them possible. While the CLTC may be the catalyst for a property owner to act, a delay of years not only chills the landowners' willingness, but may also push the closing of a transaction beyond the funding horizon of some of those critical third-party funders. The CLTC backlog puts the opportunity to permanently conserve thousands of acres of land at risk.

**S.2083 and H.3147** provide a sensible and reasonable solution by:

- 1) stepping up the annual cap of the CLTC program from \$2 million to \$5 million, by \$1 million per year over three years and sunseting the increase on December 31, 2035, and;
- 2) amending the definition of "public or private conservation agency" to include realty trusts organized for conservation purposes pursuant to Chapter 203. The drafters of the current statute were unaware that more than a third of the Commonwealth's land conservation trusts were not formed as non-profit corporations, but rather as charitable trusts. This legislation clarifies this anomaly -- a technical amendment critical to our land trust members);

The CLTC not only helps compensate landowners for their generous gifts of land value, but also saves scarce resources for cash strapped land trusts, municipalities and state agencies by reducing costs of the sale. The Commonwealth gets a great return on its investment. To date, for every \$1 in state tax credit provided, \$4.20 of private land value has been conserved -- effectively stretching the state's capital investment of environmental bond funds. In addition, these conserved lands provide economic returns by providing water supply protection, storm water management, carbon sequestration and urban cooling, and preservation of local forestry and food economies. Many of these transactions also open previously private lands to public access, expanding recreation opportunities.

S.2083 and H.3147 would improve the Commonwealth's ability to protect environmentally significant lands. I have attached a fact sheet with additional information, and a long list of endorsing partners. I appreciate your consideration, and urge you to report these bills favorably. If I can provide additional information, please do not hesitate to contact me at [robb@massland.org](mailto:robb@massland.org), or (978) 443-2233.

Sincerely,



Robb Johnson  
Executive Director