



May 23, 2024

Representative Jimmy Dixon
Chairman, House Committee on Agriculture
16 West Jones Street
Raleigh, NC 27601

Re: Section 15 in the Proposed Committee Substitute to Senate Bill 355 – North Carolina Farm Act of 2024; Incentivize Farmland Preservation, Fish and Wildlife Conservation, and Military Buffers

Position: Support

Dear Chairman Dixon and Members of the House Committee on Agriculture,

As a North Carolina Lifetime Sportsman License holder and on behalf of the Congressional Sportsmen's Foundation, I write to express our strong support for Section 15 in the PCS to Senate Bill 355 which would provide a state income tax credit for landowners who donate interest in real property for conservation purposes.

Founded in 1989, the Congressional Sportsmen's Foundation (CSF) is the informed authority across outdoor issues and serves as the primary conduit for influencing public policy. Working with the Congressional Sportsmen's Caucus (CSC), the Governors Sportsmen's Caucus (GSC), and the National Assembly of Sportsmen's Caucuses (NASC), CSF gives a voice to hunters, anglers, recreational shooters, and trappers on Capitol Hill and throughout state capitols advocating on vital outdoor issues that are the backbone of our nation's conservation legacy.

North Carolina's sportsmen and women depend on open spaces to hunt and fish, and our outdoor sporting traditions are at risk because of the rate at which lands are developed and wildlife habitat and hunting opportunities are consequently lost. Section 15 in the PCS to Senate Bill 355 would provide an important incentive to support landowners interested in conserving their land while continuing to support the state's economy by conserving the working forests, farmlands, and other rural places on which North Carolina's hunters and anglers depend to pursue their pastimes.

Your Inside Connection to Outdoor Legislation

Section 15 in the PCS to Senate Bill 355 would align North Carolina with other Southern states, including Georgia, South Carolina, and Virginia, which have similar land conservation programs in place. Specifically, Section 15 in the PCS to Senate Bill 355 would provide a 25 percent state income tax credit, with a five-year carryforward period, for the fair market value of a qualified donated interest in real property for fish and wildlife conservation, farmland preservation, or buffer for a military installation, among other purposes. Prior to sunseting in 2013, a previous version of North Carolina's program led to a 20 percent increase in land donations and is credited with conserving 250,000 acres, which underscores the effectiveness of the providing a state-level tax incentive for voluntary conservation agreements.

In 2023 alone, North Carolina's sportsmen and women generated more than \$88 million for state-based conservation through hunting and fishing license sales and matching Wildlife and Sport Fish Restoration Program funds.¹ Moreover, hunters in North Carolina support 10,900 jobs, \$397,000,000 in salaries and wages, and \$58,000,000 in state and local taxes, with a total economic effect of \$1,414,000,000.² By incentivizing land conservation, Section 15 in the PCS to Senate Bill 355 would further support North Carolina's outdoor heritage and economy.

In closing, CSF strongly supports Section 15 in the PCS to Senate Bill 355, and we respectfully encourage you to support this provision to help conserve North Carolina's dwindling rural landscape and our hunting and fishing traditions for future generations. Thank you for considering our comments.

Sincerely,



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¹ <https://s3.amazonaws.com/cdn.congressionalsportsmen.org/wp-content/uploads/2024/04/09204843/North-Carolina-ASCF-Fact-Sheet.pdf>

² <https://sportsmensalliance.org/wp-content/uploads/2022/02/2020-Economic-Impact-of-Hunting-and-Shooting-Technical-Report-V2.pdf>