

Because conservation easements are the result of decades of statutory, regulatory, and case law, this legislation is crafted to ensure it does not change the underlying state law or the underlying federal tax law pertaining to conservation easements. A summary of the legislation follows.

The legislation modifies Internal Revenue Code, Section 170(b) (2) by inserting subparagraph (C), creating an exception that provides Alaska Native Corporations with a deduction for donations of certain qualified conservation easements.

Under Section 170(b)(2)(i), the maximum deduction limit would be set at 100 percent of the taxpayer's adjusted gross income.

If the taxpayer has deductions in excess of the applicable percentage-of-income limitation, Section 170(b)(2) (ii) would allow the taxpayer to carry-forward the deduction for up to 15 years.

In order to be eligible, a qualified charitable conservation contribution must: (1) otherwise qualify under Section 170(h)(1); (2) be made by a Native Corporation; and (3) be land that was conveyed by ANCSA.

Section 170(b)(C)(IV) reiterates that this legislation is not meant to modify underlying state law or the underlying federal tax law in any way most notably regarding to existing property rights conveyed to ANC's through ANCSA. For example, while the easement would apply to the surface rights of the land, the Regional Corporation would continue to hold their subsurface rights and reserve their right to develop those resources through methods such as directional drilling.

The increased maximum deduction limit would apply to all contributions made in taxable years beginning January 1, 2009.

Under Alaskan law, all ANCs already have the ability to place conservation easements on their land, so communities that would like to "tie up their land" already possess the ability to do so. Additionally, current law affords eminent domain powers to governments for imposing corridors across easements. Moreover, courts have repeatedly held that lands subject to conservation easements are not protected from condemnation proceedings.

Expanding eligibility for the tax deduction for charitable donations of qualified conservation easements would give parity to Alaska Native Corporations, providing them with an incentive to permanently protect properties. In addition, the tax incentive would help provide the resources necessary to offset the costs of permanent protection.

A PROCLAMATION HONORING
RONDA KINNAMON FOR 30 YEARS
OF DEDICATED SERVICE TO OHIO
AND THE APPALACHIAN REGION

HON. ZACHARY T. SPACE

OF OHIO

IN THE HOUSE OF REPRESENTATIVES

Tuesday, September 15, 2009

Mr. SPACE. Madam Speaker,

Whereas, Ronda Kinnamon was appointed as the Regional Economic Development Director for the region of Chillicothe, Ohio, because of her expertise about and dedication to Appalachian Ohio; and

Whereas, Ronda Kinnamon has, throughout her career, been of invaluable service to com-

munity economic development and small business growth; and

Whereas, Ronda Kinnamon has provided economic and job-training assistance to the people of Ohio through her service in the State Department of Job and Family Services; and

Whereas, Ronda Kinnamon has demonstrated leadership and innovation through her founding of the American Quality and Productivity Institute of Southern Ohio, which promoted economic development and job creation in Southern and Eastern Ohio: Now, therefore, be it

Resolved, That along with her friends, family, and the residents of the 18th Congressional District, I applaud Ronda Kinnamon for her distinguished record of service to Ohio and the Appalachian Region. We are grateful for her dedication and service.

HONORING TREVOR L. JAMES OF
HAMMONTON TOWNSHIP, NEW
JERSEY; A PRAISEWORTHY MAN
AND A LOVING FATHER

HON. ROBERT E. ANDREWS

OF NEW JERSEY

IN THE HOUSE OF REPRESENTATIVES

Tuesday, September 15, 2009

Mr. ANDREWS. Madam Speaker, I rise today to recognize Trevor L. James, who resided in Hammonton, New Jersey for 22 years. His life was tragically cut short in a motorcycle accident.

As a child Trevor loved to laugh and play like all children, but he also had a passion for all things mechanical. He would spend endless hours figuring out how things could be put together and taken apart.

When he was 12 years old, Trevor was struck by a car while riding his bicycle. As a result of the injuries from the accident he was unable to participate in sports and other physical activities. Despite this obstacle, James kept a positive attitude. He lived his life according to his parents' philosophy; act with conscience and always with motivation.

At the age of 20, Trevor was blessed with the birth of his son Dylan. Trevor instantly matured the day Dylan entered this world. Trevor bought and restored a home in order to better care for his son. He devoted his life to being the best father he could be.

On August 1st, 2006, Trevor was in a motorcycle accident in Sicklerville, New Jersey. While driving down the road he was blindsided by another vehicle and the promise of his young life was ended. Since the accident his mother, Mrs. Janet James, has dedicated her efforts to the memory of her son Trevor. She is now a major advocate for motorcycle safety in New Jersey. Members of the community have donated a billboard to commemorate Trevor's life. The billboard is located on the highway where Trevor was struck. It shows a picture of Trevor and his son Dylan, reminding drivers to remain alert on the roadways.

Madam Speaker, Trevor James' life must not be forgotten. I want to personally thank Mrs. James for keeping her son's memory alive. As Mrs. James says, her son will be remembered for the characteristics he demonstrated everyday: truth, love, and justice.

HONORING PENNY BROPHY FOR
HER SERVICE TO THE CITY OF
TEMPE

HON. HARRY E. MITCHELL

OF ARIZONA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, September 15, 2009

Mr. MITCHELL. Madam Speaker, I rise today to honor Penny Brophy, who is retiring from the City of Tempe after twenty four years of distinguished service. Penny possesses a quick wit and enthusiastic personality that endears her to her fellow co-workers. She also has the rare ability to interject humor in even the most stressful situations, and is always generous with her time to help her co-workers.

However, Tempe's loss is the Brophy family's gain. She will now have more time to spend with her husband, Bob and their children, Howard and Laurie. As a grandparent myself, I also know she will love having more free time to dote on her own four grandchildren—Adam, Jessican, Dylan and Sydney.

Penny, congratulations on your retirement, and I hope you enjoy your hard-earned leisure. You are a rare gem and will be truly missed.

Penny started her tenure with Tempe while I was Mayor, and I am pleased to recognize her accomplishment today. Madam Speaker, please join me in congratulation Penny Brophy on a distinguished career of service.

TRIBUTE TO UNIVERSITY OF KANSAS
SAS DEBATERS BRETT BRICKER
AND NATHAN JOHNSON FOR
THEIR CHAMPIONSHIP AT THE
NATIONAL DEBATE TOURNAMENT

HON. DENNIS MOORE

OF KANSAS

IN THE HOUSE OF REPRESENTATIVES

Tuesday, September 15, 2009

Mr. MOORE of Kansas. Madam Speaker, I am pleased to have this opportunity to congratulate the collegiate policy debate team of Brett Bricker and Nate Johnson from the University of Kansas on their National Debate Tournament championship this spring.

Nearly 80 teams competed in this year's National Debate Tournament, held in Austin, TX. After 10 challenging rounds of debate, Bricker and Johnson defeated the defending national champions from Wake Forest to bring home the title. While less prominent than its athletic counterparts, collegiate policy debate is a competitive, academic activity that exists in universities across the Nation. Students spend countless hours throughout the academic year reading articles and forming arguments to debate a national topic on both sides. In addition to the grueling work required by the activity, students must also keep up with their schoolwork, all without the benefit of scholarships.

I am pleased to share with the other members of the House of Representatives a recent article in Kansas Alumni magazine chronicling the champions' story. I ask that my colleagues join me in congratulating Brett Bricker and Nate Johnson on their championship.