

1 2091-S.E AMS FRAS GOLD 004

2 **ESHB 2091** - S AMD - 540  
3 By Senator Fraser

4 NOT ADOPTED 5/17/99

5 On page 17, line 23, after "agency." insert "The department shall  
6 ensure that the acquisition complies with all internal revenue service  
7 requirements for transfers of conservation easements if the landowner  
8 so requests."

9 On page 24, after line 24, insert the following:

10 "(7) In such cases where the acquisition is of a conservation  
11 easement, the department shall ensure that the acquisition complies  
12 with all internal revenue service requirements for transfers of  
13 conservation easements."

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**EFFECT:** Requires that transfers of conservation easements are done in a manner consistent with federal regulations. If they are not consistent, the landowner might not qualify for federal tax reduction/benefit. This will benefit the small landowner.