

# OUR PRACTICE

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## Land Conservation and Real Estate

**Over the past 15 years, more than 30 Baker Donelson attorneys have become actively involved in the preservation of land across the Firm's footprint. Baker Donelson's representations presently address conservation donor concerns of many types. Among current issues are land use, pass-through entity donors, compliance with federal and state securities laws, and tax planning.**

Many individuals in this group are particularly involved with land use and charitable income tax issues associated with conservation. The incentive for so-called conservation easements has existed since the bicentennial year of 1976. On December 18, 2015, with the adoption of the PATH Act, Congress made permanent certain important features of this section of the Internal Revenue Code.

Historically, the Firm has been intimately involved in shaping federal support for the American outdoors. The late Jim Range was a catalyst in this movement, having served as Senate Committee counsel in the 1970s and as a co-founder of the Theodore Roosevelt Conservation Partnership in 2002, prior to joining Baker Donelson as a senior policy advisor.

Our Firm has a unique capability to provide timely assistance in this area. We take pride in working alongside the benefactors, land trusts, land planners, appraisers, accountants, and others involved in these worthwhile endeavors.