



**WORKING  
LANDS  
ALLIANCE**

A Project of American Farmland Trust

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Testimony in support of HB 6731 and SB 346  
Environment Committee

Submitted by: Lisa Bassani, Project Director, Working Lands Alliance  
February 13, 2015

Senator Kennedy, Representative Albis, and Committee members:

The Working Lands Alliance appreciates this opportunity to submit testimony in **support of HB 6731**, An Act Concerning the Treatment of Certain Farmland for Purposes of the Estate Tax, and **SB 346**, An Act Concerning the Farmland Restoration and Vacant Lands Programs of the Department of Agriculture.

The Working Lands Alliance is a broad-based, statewide coalition dedicated to preserving Connecticut's farmland, and includes such organizations as American Farmland Trust, CT Forest & Park Association, CT Farmland Trust, End Hunger CT!, CT Farm Bureau, CT Land Conservation Council, among many others. Our efforts focus on increasing the pace of farmland preservation in the state and advancing the economic viability of Connecticut agriculture.

Our coalition supports HB 6731, which would increase the exemption for the transfer of qualified farmland under CT estate tax law to match that of federal estate tax law. Currently, the exemption under federal estate tax law is \$5,430,000, while the exemption under CT law is \$2,000,000. Under both federal and state law, there are provisions that allow for land to be valued at its current use value (PA 490 value) rather than its fair market value, provided that the land remains in agriculture use for 10 years. However, as a result of relatively low CT estate tax exemption and the comparatively high real estate values in our state, some farm families may still face a decision to sell farmland to settle estate taxes. In some cases, this may mean conversion of farmland out of agricultural use. By bringing the exemption under CT estate law in line with the federal level, this bill will help avoid threats to farm succession and help ensure that our farms can remain in agricultural production when transfers occur.

Our coalition also supports SB 346, which provides minor modifications and clarifications for the Farmland Restoration Program, a program created in 2011 to restore farmland acreage back into production. Our coalition supports the language in this bill clarifying that 'farmland restoration plan' as referenced within the original statute refers to a USDA-NRCS conservation plan or similar plan approved by the Commissioner of Agriculture. This is an important detail ensuring that our investments in farmland restoration efforts are done in

accordance with a conservation plan that has considered the soil, water and other natural resources on the property. As such, we also support allowing some funds from the program to reimburse farmers in part for developing, implementing, and complying with these plans, as provided for in this bill. In addition, we support the increased cost-share (up to 90%) for state-held and municipal lands that have agricultural leases of five years or more. This will provide incentive to bring more public land that is suitable for agriculture back into production.

On behalf of the Working Lands Alliance, I urge you to act favorably on HB 6371 and SB 346.