June 3, 2015

Chairman Paul Ryan  
U.S. House of Representatives  
1102 Longworth House Office Building  
Washington, D.C. 20515

Ranking Member Sander Levin  
U.S. House of Representatives  
1106 Longworth House Office Building  
Washington, D.C. 20515

Dear Chairman Ryan and Ranking Member Levin,

As the House Ways and Means Committee examines ways to modernize our tax code, we write to encourage you to retain the current tax treatment applicable to timberland owners and investors.

Private working forests and the forest products industries they support are vital sources of jobs and investment for rural communities across the United States. Eighty-five percent of the forest sector’s contribution to our economy—approximately $102 billion annually—derives from privately owned timberlands, and they directly and indirectly sustain more than 2.4 million good-paying jobs with an annual payroll of $87 billion. Private forests generate significant economic activity along with state and local tax revenue for rural communities, helping support schools, roads, public safety and a range of public services.

Private working forests, which account for more than half of all U.S. forests, also provide significant environmental benefits, including clean drinking water, fish and wildlife habitat and carbon sequestration, along with outdoor recreational opportunities for millions of Americans.

The economic and environmental benefits our country enjoys today stem from the investments that 22 million private forest owners have made over several decades—investments that longstanding tax policies help promote, including: (i) the treatment of income from timber harvests as capital gains, (ii) the deduction of timber growing costs in the year they are incurred, (iii) the deduction and amortization of reforestation expenses, and (iv) the ability for timberland owners to organize as real estate investment trusts (REITs).

These provisions reflect Congress’s recognition that healthy, productive forests require a substantial up-front investment and continued annual forest management expenses—over 20 to 80 years—before a stand of trees reaches maturity and provides financial returns. Moreover, the timberland tax provisions promote investments that prevent accelerated conversions of these lands to other, more immediately profitable uses.

Eliminating these four provisions would amount to an effective tax increase for hundreds of rural communities still struggling to rebound from the recession and would create uncertainty for the future of 470 million acres of privately owned forests and the many economic and environmental benefits they currently provide.
We respectfully request your support of current law as changes to the tax code are examined and would greatly appreciate your favorable consideration of our request.

Dan Benishek  
Member of Congress  
Michigan’s First District

Terri Sewell  
Member of Congress  
Alabama’s Seventh District

Austin Scott  
Member of Congress  
Georgia’s Eighth District

Kurt Schrader  
Member of Congress  
Oregon’s Fifth District

Buddy Carter  
Member of Congress  
Georgia’s First District

Walter B. Jones  
Member of Congress  
North Carolina’s Third District

Gregg Harper  
Member of Congress  
Mississippi’s Third District

Jaime Herrera Beutler  
Member of Congress  
Washington’s Third District

Ander Crenshaw  
Member of Congress  
Florida’s Fourth District

Ann McLane Kuster  
Member of Congress  
New Hampshire’s Second District

Bruce Westerman  
Member of Congress  
Arkansas’ Fourth District

Rick Crawford  
Member of Congress  
Arkansas’ First District
Glenn "GT" Thompson
Member of Congress
Pennsylvania’s Fifth District

Suzanne Bonamici
Member of Congress
Oregon’s First District

Suzan DelBene
Member of Congress
Washington’s First District

Ralph Abraham
Member of Congress
Louisiana’s Fifth District

Cathy McMorris Rodgers
Member of Congress
Washington’s Fifth District

Adam Smith
Member of Congress
Washington’s Ninth District

Ryan Zinke
Member of Congress
Montana’s At-Large District

Joe Wilson
Member of Congress
South Carolina’s Second District

Jeff Duncan
Member of Congress
South Carolina’s Third District

Derek Kilmer
Member of Congress
Washington’s Sixth District

Reid Ribble
Member of Congress
Wisconsin’s Eighth District

Denny Heck
Member of Congress
Washington’s Tenth District
Mike Simpson  
Member of Congress  
Idaho’s Second District

Mike Rogers  
Member of Congress  
Alabama’s Third District

Robert Aderholt  
Member of Congress  
Alabama’s Fourth District

Martha Roby  
Member of Congress  
Alabama’s Second District

Glenn Grothman  
Member of Congress  
Wisconsin’s Sixth District

Mo Brooks  
Member of Congress  
Alabama’s Fifth District

Greg Walden  
Member of Congress  
Oregon’s Second District

Louie Gohmert  
Member of Congress  
Texas’ First District

Evan Jenkins  
Member of Congress  
West Virginia’s Third District

Brian Babin  
Member of Congress  
Texas’ Thirty-Sixth District

Bruce Poliquin  
Member of Congress  
Maine’s Second District

Alex Mooney  
Member of Congress  
West Virginia’s Second District
Gary Palmer  
Member of Congress  
Alabama’s Sixth District

Peter DeFazio  
Member of Congress  
Oregon’s Fourth District

Ted Yoho  
Member of Congress  
Florida’s Third District

Rick W. Allen  
Member of Congress  
Georgia’s Twelfth District

Dan Newhouse  
Member of Congress  
Washington’s Fourth District

Sean P. Duffy  
Member of Congress  
Wisconsin’s Seventh District

Frank Guinta  
Member of Congress  
New Hampshire’s First District

Richard Nolan  
Member of Congress  
Minnesota’s Eighth District

Steven Palazzo  
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Mississippi’s Fourth District

John C. Fleming, M.D.  
Member of Congress  
Louisiana’s Fourth District

Collin Peterson  
Member of Congress  
Minnesota’s Seventh District

G.K. Butterfield  
Member of Congress  
North Carolina’s First District
Thomas Massie  
Member of Congress  
Kentucky’s Fourth District

Renee Ellmers  
Member of Congress  
North Carolina’s Second District

Andy Harris  
Member of Congress  
Maryland’s First District

David B. McKinley, P.E.  
Member of Congress  
West Virginia’s First District

David Rouzer  
Member of Congress  
North Carolina’s Seventh District

Robert Wittman  
Member of Congress  
Virginia’s First District

Lynn Westmoreland  
Member of Congress  
Georgia’s Third District

Peter Welch  
Member of Congress  
Vermont’s At-Large District

Jeff Miller  
Member of Congress  
Florida’s First District

Tom Graves  
Member of Congress  
Georgia’s Fourteenth District

Chellie Pingree  
Member of Congress  
Maine’s First District

Doug LaMalfa  
Member of Congress  
California’s First District
David Price  
Member of Congress  
North Carolina’s Fourth District

Ron DeSantis  
Member of Congress  
Florida’s Sixth District

Jody Hice  
Member of Congress  
Georgia’s Tenth District

John Ratcliffe  
Member of Congress  
Texas’ Fourth District

Sanford D. Bishop, Jr.  
Member of Congress  
Georgia’s Second District

Rick Larsen  
Member of Congress  
Washington’s Second District

Bradley Byrne  
Member of Congress  
Alabama’s First District

Garret Graves  
Member of Congress  
Louisiana’s Sixth District

Bennie Thompson  
Member of Congress  
Mississippi’s Second District

Corrine Brown  
Member of Congress  
Florida’s Fifth District

Mark Meadows  
Member of Congress  
North Carolina’s Eleventh District

Marsha Blackburn  
Member of Congress  
Tennessee’s Seventh District
Gwen Graham
Member of Congress
Florida’s Second District

Jared Huffman
Member of Congress
California’s Second District

Phil Roe, M.D.
Member of Congress
Tennessee’s First District

David G. Valadao
Member of Congress
California’s Twenty-First District

Chris Gibson
Member of Congress
New York’s Nineteenth District

Doug Collins
Member of Congress
Georgia’s Ninth District

Jeff Denham
Member of Congress
California’s Tenth District

Cedric Richmond
Member of Congress
Louisiana’s Second District