

**Congress of the United States**  
**Washington, DC 20515**

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



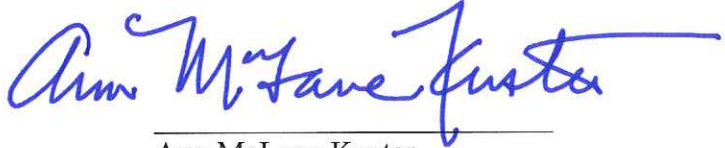
Gregg Harper  
Member of Congress  
Mississippi's Third District



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



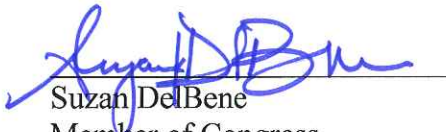
Ryan Zinke  
Member of Congress  
Montana's At-Large District



Suzanne Bonamici  
Member of Congress  
Oregon's First District



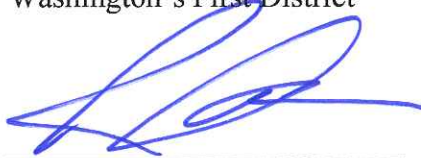
Joe Wilson  
Member of Congress  
South Carolina's Second District



Suzan DelBene  
Member of Congress  
Washington's First District



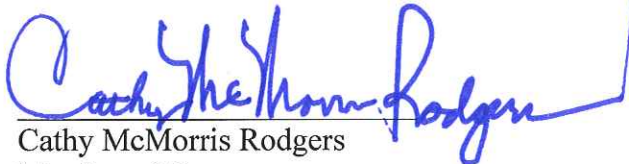
Jeff Duncan  
Member of Congress  
South Carolina's Third District




Ralph Abraham  
Member of Congress  
Louisiana's Fifth District



Derek Kilmer  
Member of Congress  
Washington's Sixth District



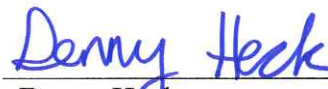
Cathy McMorris Rodgers  
Member of Congress  
Washington's Fifth District



Reid Ribble  
Member of Congress  
Wisconsin's Eighth District



Adam Smith  
Member of Congress  
Washington's Ninth 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



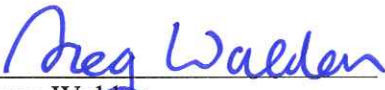
Martha Roby  
Member of Congress  
Alabama's Second District



Glenn Grothman  
Member of Congress  
Wisconsin's Sixth District



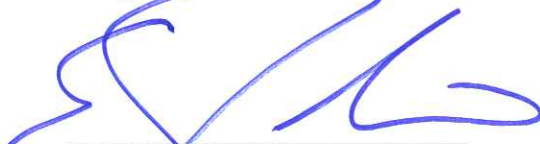
Mo Brooks  
Member of Congress  
Alabama's Fifth District



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



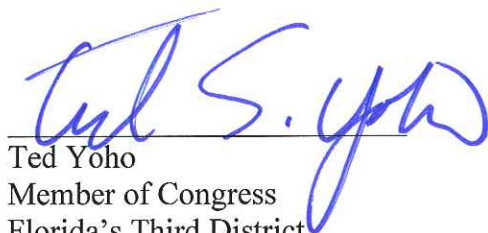
Alex Mooney  
Member of Congress  
West Virginia's Second District



Gary Palmer  
Member of Congress  
Alabama's Sixth District



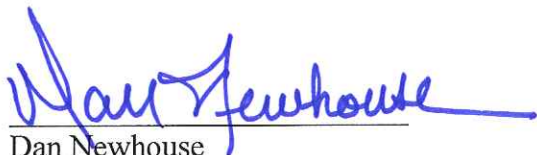
Peter DeFazio  
Member of Congress  
Oregon's Fourth District



Ted Yoho  
Member of Congress  
Florida's Third District



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



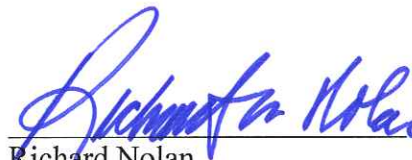
Dan Newhouse  
Member of Congress  
Washington's Fourth District



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



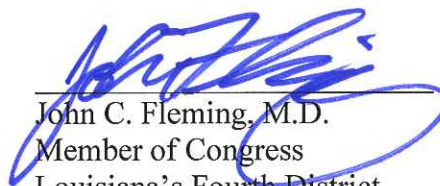
Frank Guinta  
Member of Congress  
New Hampshire's First District



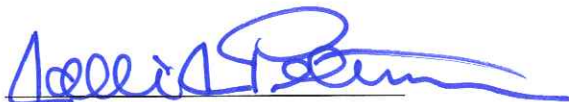
Richard Nolan  
Member of Congress  
Minnesota's Eighth District



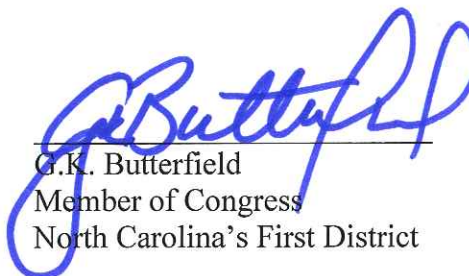
Steven Palazzo  
Member of Congress  
Mississippi's Fourth District



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



Lynn Westmoreland  
Member of Congress  
Georgia's Third District



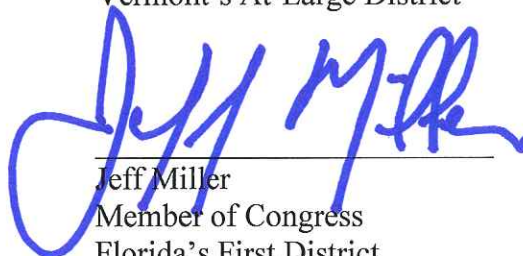
Renee Ellmers  
Member of Congress  
North Carolina's Second District



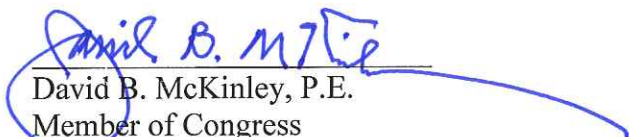
Peter Welch  
Member of Congress  
Vermont's At-Large District



Andy Harris  
Member of Congress  
Maryland's First District



Jeff Miller  
Member of Congress  
Florida's First District



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



Tom Graves  
Member of Congress  
Georgia's Fourteenth District



David Rouzer  
Member of Congress  
North Carolina's Seventh District



Chellie Pingree  
Member of Congress  
Maine's First District



Robert Wittman  
Member of Congress  
Virginia's First District



Doug LaMalfa  
Member of Congress  
California's First District



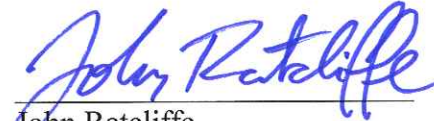
David Price  
Member of Congress  
North Carolina's Fourth District



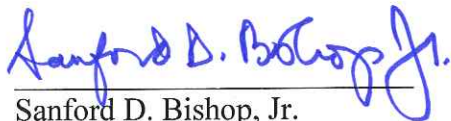
Ron DeSantis  
Member of Congress  
Florida's Sixth District



Jody Hice  
Member of Congress  
Georgia's Tenth District



John Ratcliffe  
Member of Congress  
Texas' Fourth District



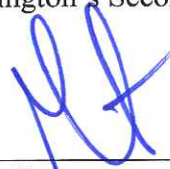
Sanford D. Bishop, Jr.  
Member of Congress  
Georgia's Second District



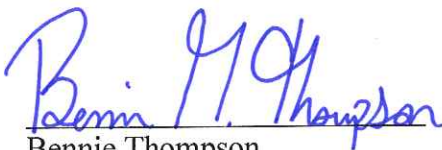
Rick Larsen  
Member of Congress  
Washington's Second District



Bradley Byrne  
Member of Congress  
Alabama's First District



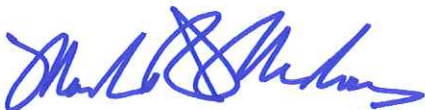
Garret Graves  
Member of Congress  
Louisiana's Sixth District



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



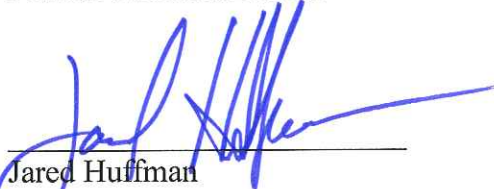
Marsha Blackburn  
Member of Congress  
Tennessee's Seventh District



Gwen Graham  
Member of Congress  
Florida's Second District



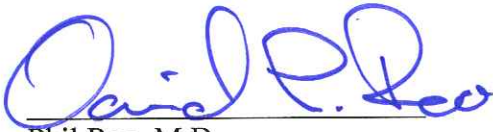
Chris Gibson  
Member of Congress  
New York's Nineteenth District



Jared Huffman  
Member of Congress  
California's Second District



Doug Collins  
Member of Congress  
Georgia's Ninth District



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



Jeff Denham  
Member of Congress  
California's Tenth District



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



Cedric Richmond  
Member of Congress  
Louisiana's Second District