

**ESTIMATED REVENUE EFFECTS OF
THE "HABITAT AND LAND CONSERVATION ACT OF 2007,"
AS REPORTED BY THE COMMITTEE ON FINANCE**

Fiscal Years 2008 - 2017

[Millions of Dollars]

Provision	Effective	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2008-12	2008-17
1. Make permanent the special rule for contributions of qualified conservation contributions.....	cmi tyba 12/31/07	-36	-46	-57	-69	-83	-86	-90	-94	-98	-102	-291	-761
2. Provide a tax credit for recovery and restoration of endangered species.....	tyba 12/31/07	-12	-75	-117	-196	-244	-257	-201	-135	-66	-33	-644	-1,335
3. Allow a deduction for endangered species recovery expenditures.....	epoia DOE	-14	-21	-24	-29	-35	-40	-47	-54	-63	-73	-122	-399
4. Provide an exclusion for certain payments and programs relating to fish and wildlife.....	pra DOE	-3	-5	-6	-6	-6	-6	-6	-6	-6	-6	-26	-55
5. Extend expensing of Brownfields remediation costs (sunset 12/31/10).....	epoia 12/31/07	-227	-368	-353	-98	76	80	78	70	61	52	-971	-630
6. Allowance of section 1031 treatment for exchanges involving certain mutual ditch, reservoir, or irrigation company stock.....	tyba DOE	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	-1	-2

Provision	Effective	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2008-12	2008-17
7. Modify the effective date for the application of the AJCA 2004 leasing (SILO) provision - apply loss limitation to leases with foreign entities regardless of when the lease was entered into.....	tyba 12/31/06	2,680	896	407	290	288	260	135	-239	-629	-854	4,561	3,235
NET TOTAL		2,388	381	-150	-108	-4	-49	-131	-458	-801	-1,016	2,506	53

Joint Committee on Taxation

NOTE: Details may not add to totals due to rounding. Date of enactment is assumed to be October 1, 2007.

Legend for "Effective" column:

cmi = contributions made in

DOE = date of enactment

epoia = expenditures paid or incurred after

pra = payments received after

tyba = taxable years beginning after

[1] Loss of less than \$500,000.