

Dear U.S. House and Senate Candidates,

Preservation Action is a nonprofit organization that serves as the national grassroots advocate for historic preservation. Historic preservation enjoys **strong bipartisan support** and is widely embraced as an important federal policy objective. Across every state and congressional district, there are dozens of organizations with tens of thousands of members who care about cultural heritage and community revitalization. The collective reach across our national network of state, tribal, and local historic preservation organizations is over 750,000 people. **Please complete this survey by September 27, 2024. It only takes a few minutes and will help inform voters of your positions on historic preservation issues as they head to the polls this November.**

Consistently, communities identify the preservation of culturally and historically important spaces as a top priority. In our 2024 Grassroots Network Survey of the historic preservation community, respondents overwhelmingly indicated that two of the most important federal policy issues concerning historic preservation are:

1. Preserving and enhancing the **Federal Rehabilitation Tax Credit**, better known as the Historic Tax Credit (HTC). Since inception in 1976, the HTC has:
 - Rehabilitated over 49,000 historic properties,
 - Leveraged more than \$235 billion in private investment,
 - Created 3.2 million jobs, and
 - **Generated more in tax revenue than the cost of the program.**
2. Robust funding for and reauthorization of the **Historic Preservation Fund (HPF)**. The HPF does not use taxpayer dollars, and supports:
 - Administration of the HTC,
 - Review of federal infrastructure projects,
 - Nominations to the National Register of Historic Places,
 - Competitive grant programs like the African American Civil Rights grant program, the Save America's Treasures program, the Paul Bruhn Historic Revitalization grant program for rural preservation, Tribal Heritage grants, and grants for underrepresented communities.

Preservation Action does not assign grades and does not endorse candidates. **We plan to disseminate the results of the survey to our national network of preservation advocates - including state, tribal, and local preservation organizations as well as individuals - ahead of the November elections.**

If you have questions, please contact Preservation Action's Associate Director, Rob Naylor, at rnaylor@preservationaction.org. More information about Preservation Action is available on our website at www.preservationaction.org. If you are interested in joining the House Historic Preservation Caucus, contact Rep. Mike Turner (R-OH) or Rep. Earl Blumenauer's (D-OR) office for more information.

Thank you for returning the survey,



Russ Carnahan
President, Preservation Action

Preservation Action's 2024 Historic Preservation Congressional Candidate Survey**Question 1: Do you support stable and robust funding for the Historic Preservation Fund?**

Yes

No

Unsure

Comment: _____

Question 2: The HPF's authorization has not been increased since it was established in 1976 and is currently set to expire in September 2024. Would you support efforts to reauthorize and increase the Historic Preservation Fund?

Yes

No

Unsure

Comment: _____

Historic Preservation Fund Background: The Historic Preservation Fund (HPF) was established in 1976 to help carry out the National Historic Preservation Act. The responsibilities of the HPF are largely handled by State and Tribal Historic Preservation Officers, who administer the federal historic preservation program including the review of federal infrastructure projects, nominations to the National Register of Historic Places, grants to CLGs, and administering the HTC. In recent years, the HPF has also supported competitive grant programs like the African American Civil Rights grant program, the Save America's Treasures program, the Paul Bruhn Historic Revitalization grant program, Tribal Heritage grants, and grants for underrepresented communities. The HPF is uniquely funded through a percentage of offshore oil lease revenue, not tax-payer dollars. In FY 2024, Congress appropriated \$188.66 million for the HPF.

The bipartisan Historic Preservation Fund Reauthorization Act ([H.R. 3350](#)) would reauthorize the HPF for 10 years and increase the authorized level from \$150 million to \$250 million annually.

Question 3: Would you support efforts to modernize and enhance the Federal Rehabilitation Tax Credit (HTC)?

Yes

No

Unsure

Comment: _____

Question 4: Do you support the Federal Historic Preservation Easement program, which incentivizes building owners to permanently protect and rehabilitate historic buildings by providing charitable tax deductions for the contribution of historic preservation easements?

Yes

No

Unsure

Comment: _____

Historic Tax Incentive Background: The federal Historic Tax Credit (HTC) encourages private investment in historic buildings through a 20% tax credit applied to qualified rehabilitation costs for certified historic structures. Since inception, the HTC has rehabilitated over 49,000 historic properties, leveraged more than \$235 billion in private investment, and created 3.2 million jobs; all while **generating more in tax revenue than the cost of the program.**

The HTC has a proven track record and continues to be a vital economic development tool to revitalize communities, however historic rehabilitation projects have become significantly more challenging over the last decade. Unfavorable IRS guidance, provisions included in the 2017 Tax Cuts and Jobs Act, inflation, and raising interest rates have diminished the value of the HTC by up to 25%.

The Historic Tax Credit Growth and Opportunity Act ([S.639/H.R.1785](#)) – also called HTC-GO – includes several provisions designed to enhance the HTC and make it more accessible. The changes included in the bill would help restore value to the credit, improve access, make more projects eligible to use the credit, and increase investment in smaller rehabilitation projects, encouraging development in small, midsize, and rural communities.

Similar to the HTC, the Historic Preservation Easement program offers historic building owners charitable tax deductions if they partner with preservation-focused non-profits to permanently protect the historic character of buildings on the National Register of Historic Places. This congressionally-authorized program is primarily audited by the IRS. The historic preservation community and property owners need clear guidance from the IRS to ensure that users can fully utilize this program in future years.

Question 5: Would you support policies that ensure that the impact on historic and cultural resources continue to be considered as part of the federal project planning process?

Yes

No

Unsure

Comment: _____

Historic Preservation Protections Background: Legislation like the National Historic Preservation Act (NHPA) and National Environmental Policy Act (NEPA) help to ensure that historic and tribal cultural resources are considered as part of the federal project planning process. While neither law mandates a specific outcome, they are designed to provide citizens with the opportunity to provide input into the federal decision-making process. This is especially important as the recently passed Infrastructure Investment and Jobs Act is implemented. This process, commonly known as Section 106, identifies, and in some cases attempts to mitigate, any negative effects federally-funded projects may have on historic resources. SHPO and THPO staff, who are funded by the HPF, are responsible for managing Section 106 reviews.

Question 6: Does historic preservation play an important role in your state/district? How so? Describe any personal connections to historic preservation or historic sites. Is there a specific historic place in your district that is important to you and your constituents?

About Preservation Action

Preservation Action is the only national organization dedicated exclusively to lobbying for the best preservation policies at the federal level. We seek to make historic preservation a national priority by advocating to all branches of government through a grassroots constituency empowered with information and training.

Additional Resources:

[National Register of Historic of Historic Places Searchable Database](#)

[Federal Rehabilitation Tax Credit Projects by State \(2002-2022\)](#)

[Comprehensive Directory of Historic and Cultural Resources Organizations](#)

Basic Information:

Candidate Name: _____ State/District: _____

Party Affiliation: _____ Campaign Contact: _____

Campaign Website: _____

Deadline: Please return completed survey by **September 27, 2024** to info@preservationaction.org or to:

Preservation Action
2020 Pennsylvania Ave. NW
#313
Washington, D.C. 20006

Surveys can also be completed online at: <https://bit.ly/PACandidateSurvey>

Disclaimer: I understand that Preservation Action will publish and disseminate my responses to the survey analyzed with others for educational purposes prior to the November general election.