

## MEMORANDUM OF SUPPORT

## Senate Bill 4258 (Senator DeFrancisco)/A. 5712 (Assemblyman Santabarbara)

## AN ACT TO AMEND THE TAX LAW, IN RELATION TO PROVIDING A TAX CREDIT TO CERTAIN LANDOWNERS WHO ALLOW SNOWMOBILE ACCESS ON SUCH LAND

## Date: 4/28/2017

New York Farm Bureau, the state's largest agricultural advocacy organization, would like to express its support for this legislation. This legislation, if enacted, would allow landowners that allow snowmobile trail access on their property to receive a tax credit from New York State.

Many farmers enjoy snowmobiling and understand the need for greater access to trails in upstate New York. Many times, however, allowing access to land also brings potential trespassers, along with property and crop damage. This legislation would incentivize landowners to allow for trail access and provide outdoor recreation and economic development for the local community. The landowner tax credit could also be used to defray the costs of maintaining the snowmobile trails for the public if the landowner agrees to host the trail through his or her property.

For these reasons, New York Farm Bureau respectfully requests you support of this legislation.