



American Society of
Landscape Architects



Providing Tax Relief and Incentives for the Landscape Architecture Profession

Tax Policy Recommendations for Congress and the Administration

Figure 1 ASLA 2021 Professional Urban Design Honor Award. The CityArchRiver Project. St. Louis, Missouri. Michael Van Valkenburgh Associates. Client: Gateway Arch Park Foundation and the National Park Service / Alex MacLean

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Tax Policy Recommendations for Congress and the Administration

As Congress and the administration begin work to extend the Tax Cuts and Jobs Act of 2017,¹ the American Society of Landscape Architects (ASLA) urges policy makers to pass a final tax package that jumpstarts the economy, provides tax relief for small businesses, and creates incentives to build much-needed community infrastructure projects nationwide.

Founded in 1899, ASLA is the professional association for landscape architects in the United States, representing more than 16,000 members. ASLA has 49 chapters across the 50 states and U.S. territories, plus 81 student chapters. ASLA operates as a 501(c)(6) organization helping the landscape architecture profession to create healthy, beautiful, and resilient places for all.

Landscape architects plan and design all outdoors spaces, creating healthy, safe, and resilient communities. As STEM professionals, they blend science and creativity to enhance our communities, making them vibrant places to live, work, and play. From small towns to the largest cities, landscape architects engage with communities to create cherished spaces.

More than ninety percent of all landscape architecture firms are small businesses, including many sole practitioners. Small businesses, such as small landscape architecture firms, are the backbone of the American economy, providing critical jobs and services. Reducing tax burdens and providing incentives allows small businesses to reinvest in their operations, expand, and drive local economies forward.

Figure 2
Office of landscape architecture
firm EDSA in Fort Lauderdale,
Florida / EDSA

¹ The Tax Cuts and Jobs Act of 2017, [Pub. L. 115-97](#)



Specifically, ASLA urges Congress and the administration to pass a tax package that will:

Expand 529 education savings plans to cover post-secondary skills training and credentialing programs, such as high-quality workforce training and professional certifications and licenses, including licenses for landscape architects.

The Internal Revenue Service (IRS) permits contributions to state-sponsored education savings vehicles, known as 529 savings plans, to help pay for most post-secondary educational expenses for students enrolled at colleges and universities. Savings may be used to cover fees for enrollment, attendance, books, supplies, equipment, and other education-related expenses. Contributions to these plans are exempt from federal taxes if funds are used to pay for these qualified education expenses. Currently, 529 savings plans cannot be used for expenses related to non-university education, workforce skills training, or credentials and licenses, including professional licenses required for many professions like landscape architecture.

Landscape architects are licensed in all 50 states and the District of Columbia, and are charged with protecting the public's health, safety, and welfare. Licensing of the profession provides a broad base of public protection from substantial risks of physical injury, harm to property, and potential for severe economic damage. Like all licensed professionals, landscape architects and licensure candidates incur substantial costs for the educational and professional development requirements to obtain and maintain their license.

Figure 3
Office of landscape architecture
firm TEN X TEN in Minneapolis,
Minnesota

Broadening 529 savings plans to include credentialing and licensing would help reduce the various costs and fees associated with being a licensed professional. Alleviating financial burdens associated with licensure helps to promote career growth and allows licensed individuals to retain more disposable income. Further, shifting these education savings plans to career savings plans will help enlarge the pool of landscape architecture professionals qualified to protect public health, safety, and welfare.

ASLA joins with over 900 organizations in the Tomorrow's Workforce Coalition in supporting and urging passage of the Freedom to Invest in Tomorrow's Workforce Act (H.R. 1151, S. 756),² bipartisan legislation to expand 529 savings plans for post-secondary workforce skills training and credentialing.

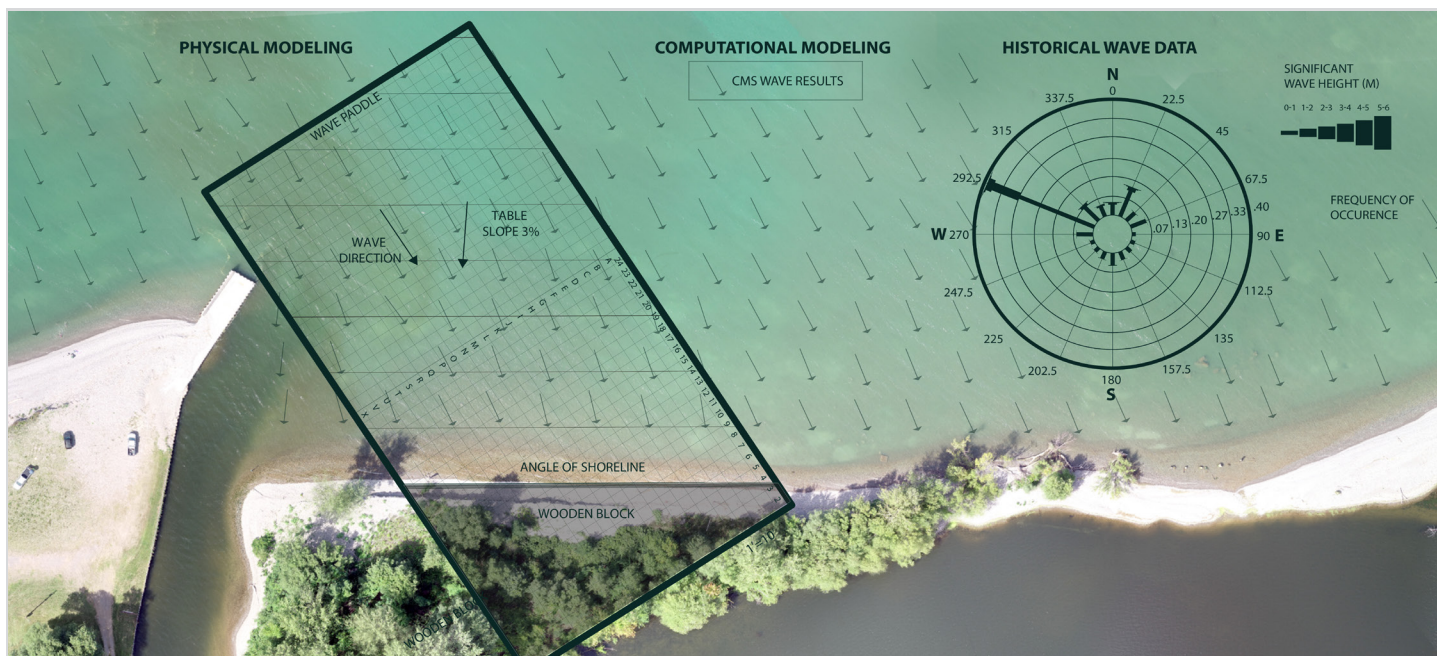


Figure 4
ASLA 2023 Professional
Research Honor Award. The
Cobble Bell: Research through
Geology-Inspired Coastal
Management. Port Bay, New
York. Proof Projects LLC /
Healthy Port Futures/Proof
Projects LLC

Enhance the Research and Development (R&D) Tax Credit for small businesses nationwide by restoring the one-year deductibility from the current five-year amortization.

Due to recent changes in tax law, effective January 1, 2022, firms can no longer deduct R&D expenses in the year they were incurred and must now amortize those expenses over five years. This new amortization process is cumbersome and more difficult for small businesses, like small landscape architecture firms, that have smaller cash flows and cannot afford to recoup investments over long periods of time.

Landscape architecture firms of all sizes invest in cutting-edge R&D to enhance outdoor spaces such as national and community parks, federal highways and

² <https://www.congress.gov/bill/119th-congress/house-bill/1151>
<https://www.congress.gov/bill/119th-congress/senate-bill/756>

other transportation corridors, coastal zones, agricultural lands, and more. In recent awards programs, ASLA has recognized landscape architecture research achievements in engineered soil, sand, and gravel, as well as seed germination, dredge material management, floating wetland performance, and weather resilience of national natural landmark sites. Reverting the R&D tax credit to a one-year deductibility will allow more landscape architecture firms to contribute to our nation's innovation and ingenuity, without sacrificing resources needed to maintain their businesses and support their employees.

ASLA urges passage of the American Innovation and R&D Competitiveness Act (H.R. 1990),³ bipartisan legislation to restore the one-year R&D tax deduction, so that small landscape architecture firms may continue to contribute to our nation's innovation and competitiveness.



Reinstate the expired Brownfields Redevelopment Tax Incentive, enabling developers and other taxpayers to fully deduct the costs of brownfield environmental remediation in the year they are incurred. Brownfield redevelopment is a proven tool for revitalizing communities and driving economic growth.

Figure 5
ASLA 2017 Professional
General Design Honor Award.
SteelStacks Arts + Cultural
Campus. Bethlehem,
Pennsylvania. WRT. Client:
Redevelopment Authority of
the City of Bethlehem / Halkin
Mason Photography

The federal Brownfields Redevelopment Tax Incentive was first passed in 1997 to allow parties who voluntarily investigated and remediated contaminated properties to deduct all cleanup costs on their federal income tax return of the year the money was spent. By allowing for expensing, rather than requiring remediation deductions to be spread out over ten years, the tax incentive was a powerful driver of private investment in the economic revitalization of brownfields. Before the incentive expired in 2012, it had been successfully utilized to clean up hazardous sites in more than 40 states and was gaining momentum.

Landscape architects play a crucial role in brownfield redevelopment by helping

³ <https://www.congress.gov/bill/119th-congress/house-bill/1990/text>

to transform potentially hazardous sites into valuable community assets, integrating environmental remediation with design and planning for sustainable and functional spaces. Landscape architects, in collaboration with environmental and other specialists, assess the site's condition and develop strategies for remediation, including phytoremediation⁴ and other techniques. They view brownfields not as liabilities but as opportunities to create valuable community assets, such as parks, greenways, mixed-use developments, and more.

The brownfield tax incentive is an investment in economic development. The deduction encourages developers to take on seriously contaminated brownfields whose otherwise high cleanup costs lead developers to search for simpler projects. The lower cost of cleanup provides economic gains that flow from new capital investment in communities across the country. New development brings both construction and permanent jobs, as well as housing, community facilities, retail, and office space, which revitalizes communities. Further, the redevelopment of brownfields generates increased tax revenue for local, state, and federal governments from formerly idle, non-income-producing property.

ASLA urges passage of the Brownfields Redevelopment Tax Incentive Reauthorization Act of 2025 (H.R. 815),⁵ bipartisan legislation to reinstate the brownfields tax incentive, which would jumpstart local development across the country.

Maintain the federal tax-exempt status of municipal bonds, which are vital for financing infrastructure projects that improve our communities nationwide.

Figure 6
ASLA Professional 2023 Urban
Design Honor Award. St Pete Pier:
Revitalization of Waterfront and
Historic Pier Site. St. Petersburg,
Florida. KEN SMITH WORKSHOP/
Rich Montalbano, RiMO



⁴ Phytoremediation is a process that uses plants to clean up environmental pollutants from soil, water, or air. Certain plants have the ability to absorb, degrade, or contain contaminants such as heavy metals, pesticides, petroleum hydrocarbons, and other toxic substances.

⁵ <https://www.congress.gov/bill/119th-congress/house-bill/815>

Since the enactment of the federal income tax code in 1913, the interest paid on municipal bonds has been exempt from federal tax. This exemption means that state and local governments do not have to pay the higher interest rates that would be demanded if the bonds were issued as taxable securities.

Tax-exempt municipal bonds have been a critical tool in creating our nation's infrastructure for over a century. These bonds allow cities, towns, and villages to finance important community projects like roads, schools, police stations, and utilities at lower borrowing costs. The savings from the tax-exempt status are passed directly to our communities, ensuring that local governments can stretch limited dollars further to improve the quality of life for residents.

Landscape architects work with states, local governments, and nonprofits to help create important infrastructure and community improvement projects—including roads, bridges, public transit facilities, parks, water and stormwater management projects, schools, and more—that use tax-exempt municipal bonds. Eliminating the tax exemption for municipal bonds would raise borrowing costs for communities, which would be passed on to taxpayers or prevent the creation of much-needed infrastructure projects. ASLA urges policy makers to ensure that tax-exempt municipal bonds continue.



Continue the federal tax-exempt status of nonprofit organizations, including professional societies, so they may continue to provide invaluable member and community-wide services.

The federal government first provided tax exemption for associations and charitable organizations in 1913 when Congress enacted the federal income tax. Congress recognized the benefit the public derives from nonprofits, and since then, tax-exempt organizations have provided for the public good and societal benefits in communities nationwide.

Figure 7
ASLA Center for Landscape
Architecture, Washington, D.C.
Gensler / Halkin Mason
Photography, courtesy of ASLA

Tax-exempt status allows nonprofits, like ASLA, to reinvest revenue into their missions and provide crucial member and community services. As the professional society for landscape architects, ASLA provides members with educational tools and resources to both achieve and maintain professional licensure—from study sessions and practice exams for the Landscape Architect Registration Examination to continuing education, and more. ASLA also provides members with professional development, industry updates, best practices, and cutting-edge research to help the profession stay abreast of current technologies and practices. This, in turn, allows the profession to better serve communities and clients.

ASLA also provides vital services to the general public and communities across the country—from delivering crucial research and resources to address excess heat and disaster mitigation, to planning and design techniques for creating sustainable community infrastructure. These essential services fill gaps where governments and businesses do not.

ASLA and other nonprofits collectively provide more than 1 million jobs nationwide, generating \$71.4 billion in wages for families across America⁶. Additionally, association community gatherings support more than 340,000 jobs and generate \$43 billion in spending in communities nationally, providing critical resources to local economies from coast to coast.

ASLA urges policy makers to continue to provide tax-exempt status for nonprofits so they may continue to provide much-needed member and community benefits and services.

Conclusion

Today, more than ever, small businesses and the organizations that support them need tax relief and incentives to help stimulate innovation, jumpstart community development, promote job creation, and encourage long-term economic stability. The upcoming expiration of the Tax Cuts and Jobs Act of 2017 provides Congress and the administration a unique opportunity to update the current tax code to provide new benefits and incentives, while maintaining proven tax strategies that will move our communities and nation forward. The American Society of Landscape Architects urges Congress and the administration to pass and implement the above recommendations so that landscape architecture firms and other small businesses may grow and thrive.

⁶ <https://powerofassociations.org/resources/>