

DEPARTMENT OF THE TREASURY INTERNAL REVENUE SERVICE WASHINGTON, D.C. 20224

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CONEX-101697-08

The Honorable James L. Oberstar U. S. House of Representatives Washington, DC 20515

Dear Mr. Oberstar:

According to the Minnesota Department of Natural Resources website, a \$30 per year fee is charged for a Critical Habitat license plate. The \$30 fee is in addition to the regular costs for a Minnesota license plate. The Department of Natural Resources uses the \$30 payment "to buy and manage important natural habitats which are preserved as public lands and are open to compatible public use, like hunting and hiking." Http://www.dnr.state.mn.us/features/plates/index.html (last accessed Jan. 18, 2008).

When a taxpayer, with the intention of making a gift, purchases an item of value from a qualified charity, the excess of the payment over the value received is a charitable contribution. Accordingly, taxpayers who pay the additional fee are entitled to treat as a charitable contribution the difference between the amount paid for the Critical Habitat license plate and a regular Minnesota license plate.

I hope this information is helpful. If you have any questions, please call me or at .

Sincerely,

John P. Moriarty
Chief, Branch 1
Office of Associate Chief Counsel
(Income Tax & Accounting)