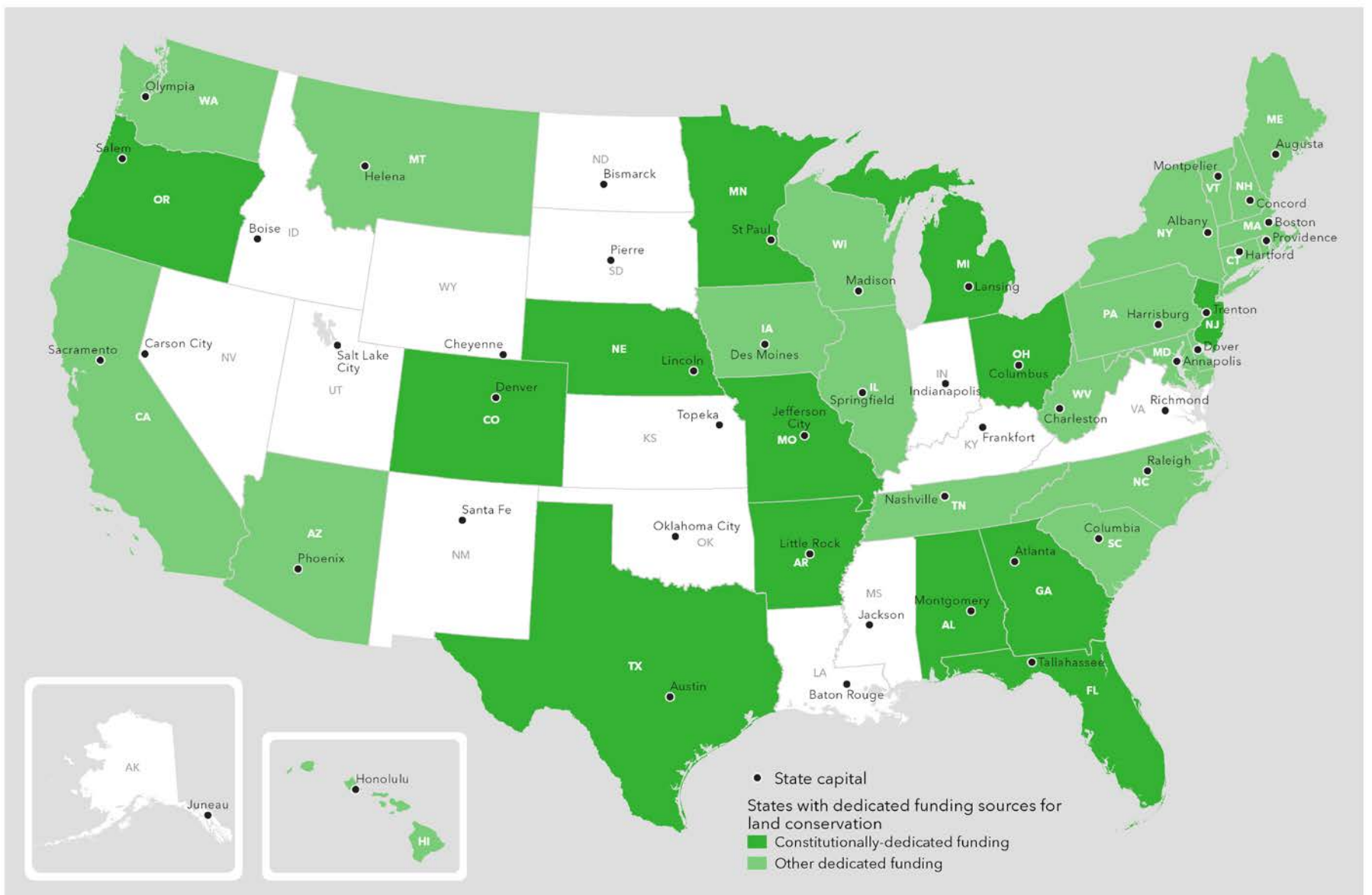


Overview of State Funding for Land Conservation



States with dedicated funding sources for land conservation

PAST AND PRESENT

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Note: in the table below, underlining indicates states with dedicated funding through a constitutional amendment.

Alabama	Funding Source: <u>Oil and gas royalties (1992)</u> In 1992 and 2012, voters passed 20-year constitutional amendments funded by revenues from oil and gas operations for Alabama Forever Wild. Revenue is capped at \$15 million per year. (Through 2032)
Arizona	Funding Sources: <u>Lottery proceeds (1990)</u>, <u>legislative appropriation (1998)</u> In 1990, voters dedicated up to \$20 million annually in lottery funds for conservation. The legislature swept these funds in 2010 to balance the state budget. Also in 2010, voters successfully rejected an additional sweep of \$20 million in annual appropriations for Growing Smarter, a grants program established in 1998. (Perpetuity)
Arkansas	Funding Source: <u>Real estate transfer tax (1987)</u>, <u>sales tax (1996)</u> A constitutional amendment passed in 1996 dedicates a portion of the state sales tax for land conservation. Revenues are split between Game & Fish and State Parks departments and used primarily for operations. The tax generates a total of \$40 million to \$60 million annually. (Perpetuity)
California	Funding Source: <u>Voter-approved bonds (since 1960s)</u> California has passed over \$12 billion in voter approved conservation bond funds since 1996. A vehicle registration fee for funding state parks was rejected by voters in 2010. In 2018, voters approved a \$4.1 billion bond for parks and conservation. (20 years)
Colorado	Funding Source: <u>Lottery proceeds (1992)</u> Voters passed a constitutional amendment in 1992 that dedicates lottery revenues to fund Great Outdoors Colorado (GOCO). A 2001 ballot measure allowed GOCO \$115 million in bonding authority. In 2018, the Colorado lottery was legislatively reauthorized through 2049. This reauthorization is projected to generate over \$3.3 billion for GOCO. (Through 2049)
Connecticut	Funding Sources: <u>Legislative bonds (multiple)</u>, <u>deed recording fee (2005)</u> Funded by a deed recording fee, the Community Investment Act provides up to \$10 million annually for open space and farmland. Additional funding comes from state bonds. (Biennial appropriation)
Delaware	Funding Source: <u>Real estate transfer tax (1986)</u> A real estate transfer tax provides \$10 million in annual appropriations to the Delaware Agricultural Lands Preservation Program, plus an additional \$10 million in annual appropriations to the Open Space Program. (Annual appropriation)
Florida	Funding Source: <u>Documentary stamp tax (deed recording fee) (1990)</u> From 1990 to 2009, the state issued \$300 million annually in revenue bonds, backed by the documentary stamp tax, for Preservation 2000 and Florida Forever. In 2009, the Legislature zeroed out funding for land acquisition. In 2014, an amendment to the Florida Constitution passed with 75 percent support, dedicating one-third of this funding source for twenty years, which is projected to generate \$22 billion, for land conservation, management, and restoration. (Through 2035)
Georgia	Funding Source: <u>Sporting goods sales tax (2018)</u> Georgia voters approved a constitutional amendment dedicating \$200 million for local parks and conservation throughout the state. This measure passed overwhelmingly with 83 percent support. It has been 20 years since Georgia voters rejected a previous amendment to fund conservation statewide. (Through 2028)
Hawaii	Funding Source: <u>Conveyance tax (real estate transfer tax) (2005)</u> The Legacy Land Conservation Program was created in 2005 to provide a funding infusion to state's Land Conservation Fund. Ten percent of conveyance tax revenues are earmarked for the program, about \$4 million annually. (Biennial appropriation)
Illinois	Funding Sources: <u>Real estate transfer tax (1986)</u>, <u>legislative bonds</u> Primary funding comes from a statutorily dedicated state real estate transfer tax, a fee of \$1 per \$1,000 paid for property sold in the state. Most of this funding is now swept to the state general fund, but at its peak, the tax generated \$30 million annually. (Annual appropriation)
Iowa	Funding Source: <u>Legislative appropriations (1989)</u> The state legislature set conservation program funding at \$10 million annually from the general fund. Voters approved a constitutional trust fund in 2010. However, a proposed sales tax to provide funding is pending legislative approval. (Annual appropriation)
Maine	Funding Source: <u>Voter approved bonds (1987)</u> Six bonds have been approved for Land for Maine's Future since 1987, generating over \$128 million. Under the 2022-2023 state budget, the program will receive \$10 million a year for four years to fund land acquisition and conservation easements. (Periodic bonds: 1987, 1999, 2005, 2007, 2010, 2012)
Maryland	Funding Source: <u>Real estate transfer tax (1969)</u> Maryland is one of the first states to fund land conservation through a dedicated real estate transfer tax and agricultural transfer tax. At full funding, the transfer tax could generate several hundred million dollars for Program Open Space, the state's primary conservation program. (Annual appropriation)

Massachusetts	Funding Sources: Legislative bonds (multiple), Registry of Deeds recording fee (2000) The state legislature authorizes bond expenditures for conservation programs. The most recent bond in 2018 dedicated \$487 million to land conservation and park programs over five years. This \$2.2 billion bond also provides significant funding for natural climate solutions (mitigation) and climate resiliency programs. (Five years) Revenue from a Registry of Deeds recording fee established in 2000 and increased in 2019 generates about \$83 million for the state Community Preservation Trust Fund. (Perpetuity)
Michigan	Funding Source: Royalties on sale and lease of mineral rights (1976) Voters passed a constitutional amendment titled the Michigan Natural Resources Trust Fund Act in 1984, creating a dedicated revenue source through oil and gas leases. About \$30 million is generated annually. In 2020, Michigan voters approved a constitutional amendment lifting the cap on the Trust Fund. (Perpetuity)
Minnesota	Funding Sources: Lottery (1990), sales tax (2008), legislative bonds Minnesota voters have approved three constitutional amendments dedicating funds for conservation. Lottery proceeds were approved in 1990 and 1998 for the Environment and Natural Resources Trust Fund, and a sales tax increase (Clean Water, Land, and Legacy Act) was approved in 2008. The sales tax is expected to generate over \$5.5 billion over 25 years. (Through 2034)
Missouri	Funding Source: Voter approved sales tax (1976) Voters passed a permanent 1/8 of one-cent sales tax in 1976, which generates \$90 million to \$100 million a year for conservation. The state also has a constitutionally dedicated sales tax for parks, soil, and water that is not typically used for land conservation. The voters renewed this tax again in 2016 for another decade. (Perpetuity)
Montana	Funding Source: Marijuana tax (2020) In November 2020, voters passed a 20 percent tax on non-medical marijuana, expected to generate \$48 million annually. \$16 million will be used for conservation and parks annually. (Perpetuity)
Nebraska	Funding Source: Voter approved lottery funds (1992) In 1992, voters approved a constitutional amendment to create the Nebraska Lottery. A portion of the proceeds goes to the Nebraska Environmental Trust: from \$15 million to \$18 million annually. (Perpetuity)
New Hampshire	Funding Sources: Legislative appropriations (multiple), deed-recording fee (2007) The legislature passed a \$25 deed fee on all documents recorded at county deed registries in 2007. In FY12-13, nearly all Land and Community Heritage Investment Program (LCHIP) funding was diverted to the general fund, which was restored in FY14. Annual funding averages \$4.1 million annually. The New Hampshire Drinking Water and Groundwater Trust Fund was established in 2016 via a settlement with ExxonMobil, with \$50 million dedicated for source water protection. (Annual appropriation)
New Jersey	Funding Sources: Voter approved bonds (multiple), sales tax (1998), corporate business tax (2014) Between 1961 and 2009, voters approved 13 bonds for parks, open, space and farms generating over \$1.6 billion. In 1998, voters approved a constitutional amendment dedicating \$98 million annually for 30 years from the state sales tax to the new Garden State Preservation Trust. In 2014, 65 percent of voters approved a constitutional amendment permanently dedicating a portion of the corporate business tax to land conservation, which is expected to generate \$7.5 billion over 20 years. (Perpetuity)
New York	Funding Sources: Real estate transfer tax (1993), voter-approved bond (1996) A statewide real estate transfer tax supports the Environmental Protection Fund (EPF), that funds in part land conservation. In 2007, the state legislature approved \$300 million annually; however, since 2008, EPF funding levels have fluctuated from \$112 million in 2012, to \$173 million in 2015, to \$300 million in 2016. Voters passed a \$1.75 billion clean air and clean water bond act in 1996, which has been expended. (Annual appropriation)
North Carolina	Funding Sources: Legislative appropriations, real estate transfer tax (1987) Most conservation funding comes from state appropriations. Statutorily dedicated real estate transfer tax was lost in 2012. Historically, funding was split between four conservation trust funds and has varied considerably. In 2010, the Clean Water Management Trust Fund received \$100 million over two years; recent funding has been between \$15-20 million per year. In 2014, the four trust funds were collapsed into three. (Biennial appropriation)
Ohio	Funding Source: Voter approved bonds (2000) In 2000 and 2008, voters approved constitutional amendments that secured \$800 million in bond funding for the Clean Ohio Fund. (Biennial appropriation)
Oregon	Funding Source: Voter approved lottery proceeds (1998) In 1998, voters approved a fifteen-year constitutional amendment that secured a portion of lottery funding for conservation purposes. In 2010, voters reaffirmed that commitment in perpetuity. Proceeds are expected to generate \$1.74 billion over the next twenty years. (Perpetuity)
Pennsylvania	Funding Sources: Real estate transfer tax (1993), cigarette tax (1988), voter approved bonds (1993, 2005), tipping fee (2002), impact fees (2012) The Keystone and Growing Greener programs have been funded by direct appropriations, a portion of the real estate transfer tax, a state tipping fee, and several voter-approved bonds. In 2005, voters approved the \$625 million Growing Greener II bonds by 61 percent. In 2012, the state General Assembly passed legislation authorizing certain counties to impose an impact fee on natural gas wells. This fee generated almost \$224 million in 2014. (Annual appropriation)
Rhode Island	Funding Source: Voter approved bonds (1989-2021) Since 1989, voters have passed 15 general obligation bonds to fund state land acquisition, generating nearly \$243 million, including most recently a \$74 million "Beach, Clean Water, and Green Bond" in March 2021. (Periodic bonds)
South Carolina	Funding Source: Real estate transfer tax (1986) The Conservation Bank receives \$9 million per year through a portion of the real estate transfer tax. An additional eight percent of transfer tax revenue goes to the Heritage Fund (\$1.30 per \$500 of value goes to the state; \$0.10 is allocated to the Fund). Advocates were successful in securing reauthorization of the Conservation Bank in 2018. (Annual appropriation)
Tennessee	Funding Source: Real estate transfer tax (1986) Tennessee charges a real estate transfer tax of \$0.37 per \$100 on the value of property, \$0.29 goes to the state general fund. The remaining \$0.08 – about \$25 million annually – is dedicated to four state conservation funds. (Annual appropriation)
Texas	Funding Source: Sporting goods sales tax (1993, 2019) Since 1993, Texas dedicates a portion of sales tax revenue collected on sporting goods sales to fund state parks for operations and repairs generating over \$250 million annually, about \$26 million of that for parks each year, due to a spending cap—the remainder was diverted to the general fund. The spending cap was removed in 2015; however, a technical glitch still prevents the tax from being dedicated to parks and wildlife. Funding was constitutionally dedicated with passage of amendment in November 2019. (Perpetuity)
Vermont	Funding Source: Real estate transfer tax (1988) Since 1988, the Vermont Housing and Conservation Board (VHCB) is funded by real estate transfer tax revenue along with bonds and general fund appropriations. The transfer tax generated about \$7 million for VHCB land conservation programs in 2016. (Annual appropriation)
Washington	Funding Source: Legislative bonds and appropriations (1989) Biennial legislative approval of bonds and general appropriations provides the majority of funding for state land conservation programs. Appropriations to the Washington Wildlife and Recreation Program range from \$45 million to \$100 million per biennium. (Biennial appropriation)
West Virginia	Funding Source: Deed recording fee (2008) The Outdoor Heritage Conservation Fund was established in 2008. The fund receives approximately \$800,000 annually from a dedicated \$9 fee paid on deed recordings. (Annual appropriation)
Wisconsin	Funding Source: Legislative bonds (1989) In 2010, the state conservation program was reauthorized through 2020 with \$86 million per year in general bonding authority to support the Department of Natural Resources, nonprofits, and local governments. This funding was reduced in 2011, and land acquisitions halted. In 2021, funding was reauthorized at \$32 million annually for four years. (Biennial appropriation)

There have been 23 successful statewide funding ballot measures since 2008¹:

- 13 bond measures: Rhode Island (7), Maine (2), California (2), New Jersey, and Ohio
- 3 general sales tax measures: Minnesota, Missouri, and Iowa (relying on a future sales-tax increase by the legislature)
- Alabama dedicated off-shore drilling revenues
- Florida dedicated a documentary stamp tax (real estate transfer tax)
- Georgia and Texas dedicated revenue from portion of sales tax on sporting goods
- New Jersey dedicated a corporate business tax
- Oregon dedicated lottery proceeds
- Montana dedicated a portion of marijuana tax revenues

Last updated December 2021.



¹ Does not include legislative funding successes.