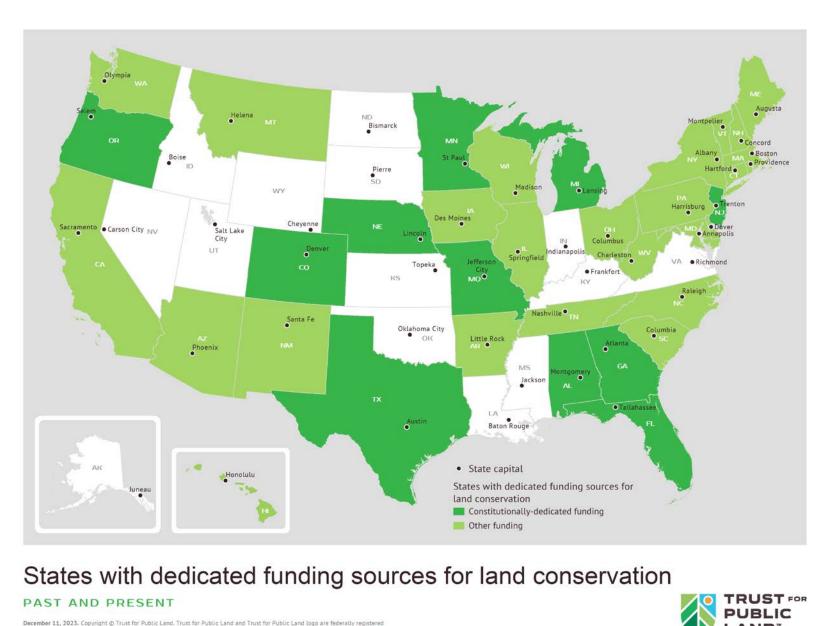
## **Overview of State Funding for Land Conservation**



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## Note: in the table below, an asterisk (\*) indicates states with dedicated funding through a constitutional amendment.

	Funding Source(s): Oil and gas royalties (1992)
Alahama*	In 1992 and 2012, voters passed 20-year constitutional amendments funded by revenues from oil and gas operations for Alabama Forever Wild. Revenue is
Alabama*	
	capped at \$15 million per year. (Through 2032)
Arizona	Funding Source(s): Lottery proceeds (1990), legislative appropriation (1998)
	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)
	Funding Source(s): Real estate transfer tax (1987), sales tax (1996)
	Two-thirds of the state's real estate transfer tax is dedicated to conservation, recreation, and historic preservation (\$29.4 million in FY19). Revenue is
	distributed to the Arkansas Natural and Cultural Resources Grants and Trust Fund (80 percent, for grants for land acquisition and management, and historic
	preservation); the Parks and Tourism Fund Account (10 percent, for grants to cities and counties for outdoor recreation); and to the Historic Preservation Trust
Arkansas	Fund (10 percent, for historic preservation and the Main Street program). (Perpetuity) A constitutional amendment passed in 1996 established the 1/8th cent
	Conservation Sales Tax, and distributes 45 percent of the net collections to the Game and Fish Commission (primarily for operating expenses, but may be
	used for land acquisition); 45 percent to the Department of Parks and Tourism (for operating expenses, construction, capital outlay, and maintenance); 9
	percent to the Department of Arkansas Heritage (for operating expenses); and 1 percent to Keep Arkansas Beautiful (for operating expenses and advertising).
	(Total of \$73.7 million in FY18.) (Perpetuity)
	Funding Source(s): Voter-approved bonds (since 1960s)
California	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)
	Funding Source(s): Lottery proceeds (1992)
Colorado*	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 Source(s): Legislative bonds (multiple), deed recording fee (2005) Funded by a deed recording fee, the Community Investment Act provides up to \$10 million annually for open space and farmland. Additional funding comes
Connecticut	from state bonds. (Biennial appropriation)
Delaware	Funding Source(s): Real estate transfer tax (1986)
	A real estate transfer tax provides \$10 million in annual appropriations to the Delaware Agricultural Lands Preservation Program, plus an additional \$10
Delawale	million in annual appropriations to the Open Space Program. (Annual appropriation)
	Funding Source(s): Documentary stamp tax (deed recording fee) (1990)
Florida*	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,
Tionua	dedicating one-third of this funding source for twenty years, which is projected to generate \$22 billion, for land conservation, management, and restoration.
	(Through 2034)
	Funding Source(s): Sporting goods sales tax (2018)
Georgia*	Georgia voters approved a constitutional amendment dedicating \$200 million for local parks and conservation throughout the state. This measure passed
Georgia	overwhelmingly with 83 percent support. It has been 20 years since Georgia voters rejected a previous amendment to fund conservation. (Through 2028)
	Funding Source(s): Conveyance tax (real estate transfer tax) (2005)
Hawaii	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)
	Funding Source(s): Real estate transfer tax (1986), legislative bonds
Illinois	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 typically swept to the state general fund, but at its peak, the tax generated \$30 million annually. (Annual appropriation)
	Funding Source(s): Legislative appropriations (1989)
lowa	The state legislature set conservation program funding at \$10 million annually from the general fund. Voters approved a constitutional trust fund in 2010.
10480	However, a proposed sales tax increase to provide funding is pending legislative approval. (Annual appropriation)



	Funding Source(s): Voter approved bonds (1987)
Maine	Six bonds have been approved for Land for Maine's Future (LMF) since 1987, generating over \$128 million. For 2022-2023 the state appropriated \$40 million
	(\$10 million a year for four years) to fund LMF. (Periodic bonds: 1987, 1999, 2005, 2007, 2010, 2012)
Maryland	Funding Source(s): Real estate transfer tax (1969)
	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)
	Funding Source(s): Legislative bonds (multiple), Registry of Deeds recording fee (2000)
Massachusetts	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(s): Royalties on sale and lease of mineral rights (1976)
	Voters passed a constitutional amendment, 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 Source(s): 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. (Lottery through 2024 and sales tax through 2034)
	Funding Source(s): Voter approved sales taxes (1976, 1984)
Missouri*	Voters passed a permanent constitutionally dedicated 1/8 <sup>th</sup> of one-percent sales tax in 1976, which generated \$120.9 million in FY19, and may be used for
	land conservation. (Perpetuity) Voters also approved a constitutional amendment for a 1/10 <sup>th</sup> of one-percent sales tax for parks, soils and water in 1984,
	which generates approximately \$90 million annually, and may be used for acquisition of state parks and state historic sites. Voters must approve the tax every
	10 years; it was last reauthorized in 2016. (10 years; next vote in 2026)
	Funding Source(s): Marijuana tax (2020)
Montana	In November 2020, voters passed a 20 percent tax on non-medical marijuana, expected to generate up to \$57 million annually. Approximately \$16 million of
	this funding will be used for conservation and parks annually. (Perpetuity)
	Funding Source(s): Voter approved lottery funds (1992)
Nebraska*	In 1992, voters approved a constitutional amendment to create the Nebraska Lottery. A portion of the proceeds goes to the Nebraska Environmental Trust
	(\$20.5 million in FY18-19). These funds provide grants for habitat and surface/ground water preservation, among other purposes. (Perpetuity)
New Hampshire	Funding Source(s): 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 Source(s): 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 twenty years. (Perpetuity)
New Mexico	Funding Source(s): Legislative appropriation (2023)
	Created in 2023 and funded by legislative appropriation, the Land of Enchantment Legacy Fund consists of two \$50 million funds (one permanent), which will
	support existing programs that prioritize land and water stewardship, forest and watershed health, outdoor recreation and infrastructure, agriculture and
	working lands, historic preservation, and wildlife species protection. A percentage of funding is dedicated to an outdoor equity grant program. (Perpetuity)
	Funding Source(s): Real estate transfer tax (1993), voter-approved bonds (1986, 1996, 2022)
New York	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; EPF funding levels have been about \$300 million or more per year. Voters passed the \$4.2 billion Clean Water, Clean Air,
	and Green Jobs Environmental Bond Act in 2022. (Annual appropriation)



North Carolina	Funding Source(s): Legislative appropriations, real estate transfer tax (1987)
	Statutorily dedicated real estate transfer tax was lost in 2012. Three trust funds receive funding through budget appropriations. The FY21-23 biennial budget
	provides major one-time increases in funding which may be used for conservation: \$101 million to the Land and Water Fund (in addition to \$26.4 million
	recurring), plus \$15 million specifically for projects to protect and restore floodplains; \$91 million to the Parks and Recreation Trust Fund (in addition to \$32.4
	million recurring); and \$16 million to the Farmland Preservation Trust Fund (in addition to \$1.34 million recurring). (Biennial appropriation)
Ohio	Funding Source(s): Voter approved bonds (2000, 2008)
	In 2000 and 2008, voters approved constitutional amendments that secured \$800 million in bond funding for the Clean Ohio Fund. The voter-approved bonds
	have been spent and the program is now funded through the state capital appropriations bill. (Biennial appropriation)
Oregon*	Funding Source(s): 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 Source(s): 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. 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(s): Voter approved bonds (1989-2022)
	Since 1989, voters have passed 16 general obligation bonds to fund state land acquisition, generating nearly \$248 million for land conservation, including
	most recently a \$50 million "Green Economy Bonds" program in 2022. (Periodic bonds)
	Funding Source(s): Real estate transfer tax (1986)
South Carolina	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
South Carolina	to the Heritage Fund (\$1.30 per \$500 of value goes to the state; \$0.10 is allocated to the Fund). Advocates were successful is securing reauthorization of the
	Conservation Bank in 2018. (Annual appropriation)
Tennessee	Funding Source(s): 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(s): Budget surplus (2023)
	In 2023, voters in Texas amended the state constitution to use \$1 billion from the budget surplus to create the Centennial Parks Conservation Fund—a trust
	fund for the creation and improvement of state parks. (Perpetuity)
Vermont	Funding Source(s): 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(s): 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(s): 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)
	Funding Source(s): Legislative bonds (1989)
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Wisconsin	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



## There have been 44 successful statewide land conservation funding ballot measures since 2000<sup>1</sup>:

- 34 bond measures: Rhode Island (11), California (9), Maine (4), New Jersey (3), Ohio (2), Colorado (1), Nevada (1), New York (1), Pennsylvania (1), Virginia (1)
- 2 general sales tax measures: lowa (relying on a future sales-tax increase by the legislature) (1), and Minnesota (1)
- Alabama dedicated off-shore drilling revenues (1)
- Florida dedicated a documentary stamp tax (real estate transfer tax) (1)
- Georgia dedicated a portion of revenue from the state sales tax on sporting goods (1)
- Montana dedicated a portion of marijuana tax revenues (1)
- New Jersey dedicated a corporate business tax (1) and revenue from environmental damage lawsuits (1)
- Oregon dedicated lottery proceeds (1)
- Texas used a budget surplus to create a trust fund (1)

Last updated December 2023.



<sup>&</sup>lt;sup>1</sup> Does not include legislative funding successes.