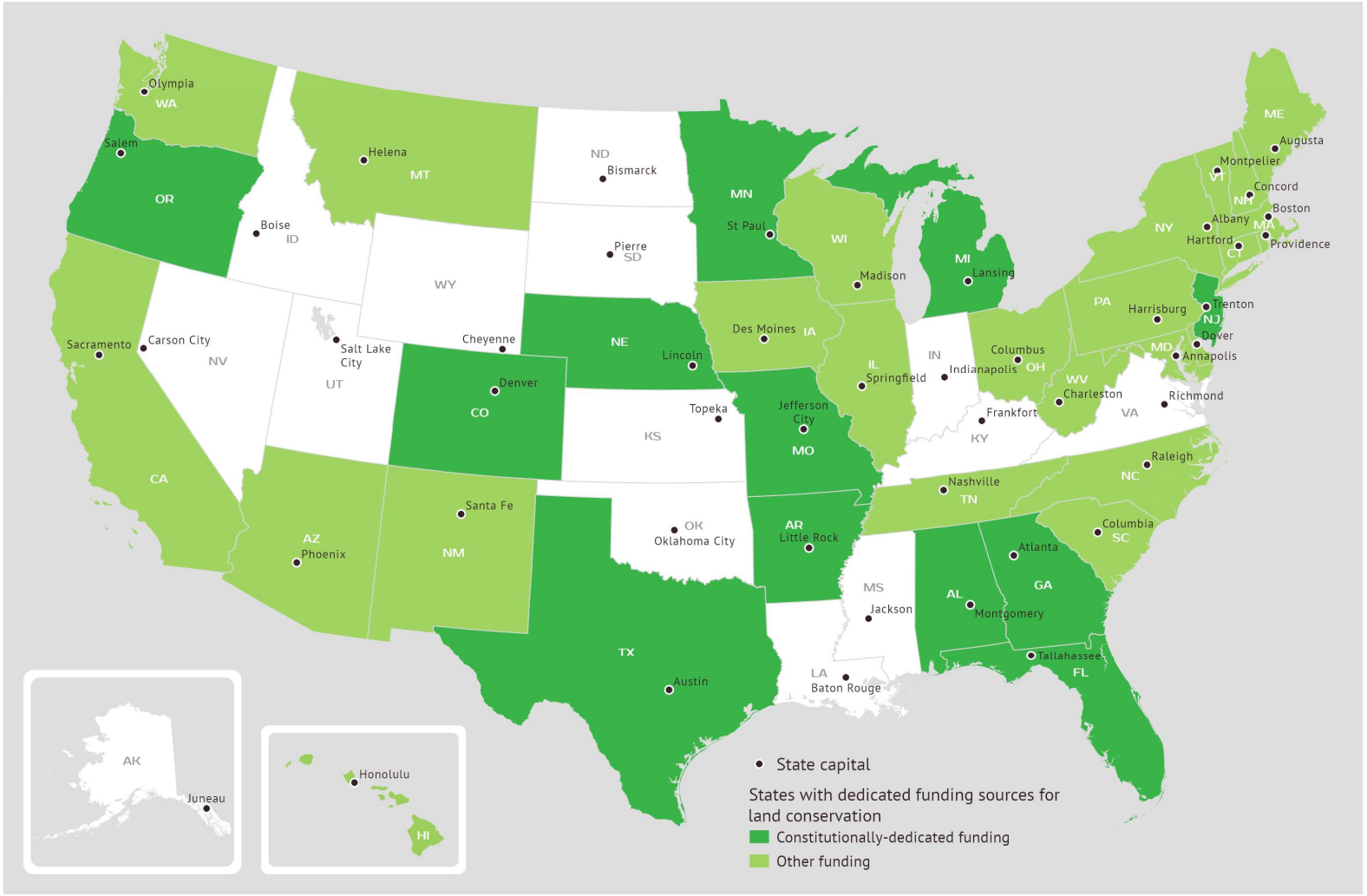
Overview of State Funding for Land Conservation



States with dedicated funding sources for land conservation

PAST AND PRESENT

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

Alabama*	**Funding Source(s): Oil and gas royalties (1992)** 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 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)**
Arkansas*	**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 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)**
California	**Funding Source(s): Voter-approved bonds (since 1960s)** California has passed billions in voter approved conservation bond funds since 1996. A vehicle registration fee for funding state parks was rejected by voters in 2010. In 2024, voters approved a $10 billion bond for climate and conservation. Another $10 billion education bond also passed and included funding for green schoolyards. **(20 years)**
Colorado*	**Funding Source(s): Lottery proceeds (1992)** 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 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 million in annual appropriations to the Open Space Program. **(Annual appropriation)**
Florida*	**Funding Source(s): Documentary stamp tax (deed recording fee) (1990)** 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 2034)**
Georgia*	**Funding Source(s): Sporting goods sales tax (2018)** 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. **(Through 2028)**
Hawaii	**Funding Source(s): Conveyance tax (real estate transfer tax) (2005)** 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 Source(s): Real estate transfer tax (1986), legislative bonds** 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)**
Iowa	**Funding Source(s): Legislative appropriations (1989)** 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 increase to provide funding is pending legislative approval. **(Annual appropriation)**

Maine	**Funding Source(s): Voter approved bonds (1987)** 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).** In 2024, voters in Maine approved a $30 million bond for trails.
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)**
Massachusetts	**Funding Source(s): 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(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 four constitutional amendments dedicating funds for conservation. Lottery proceeds were approved in 1990, 1998, and 2024 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. In 2024, voters extended the lottery funding for 25 more years. **(Lottery through 2050 and sales tax through 2034)**
Missouri*	**Funding Source(s): Voter approved sales taxes (1976, 1984)** Voters passed a permanent constitutionally dedicated 1/8th 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 1/10th 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)**
Montana	**Funding Source(s): Marijuana tax (2020)** 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)**
Nebraska*	**Funding Source(s): 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 ($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)**

New York	**Funding Source(s): Real estate transfer tax (1993), voter-approved bonds (1986, 1996, 2022)** 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 $53 million "Green Economy Bonds" program in 2024. **(Periodic bonds)**
South Carolina	**Funding Source(s): Legislative appropriations, deed recording fee (1986**) Since 2018, the Conservation Bank has received annual budget appropriations, most recently $76 million, which support grants, the Working Agricultural Land Protection Fund, and the State Resource Agency Strategic Land Acquisition Fund. Previously, the Bank was funded through a $0.25 portion of the deed recording fee. Another $0.10 from the fee continues to support the DNR Heritage Land Trust Fund for acquiring and managing significant natural and cultural areas. The South Carolina Office of Resilience also receives appropriations that fund some land protection work. **(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 (OHCF) was established in 2008. Revenue generated from $9 of state deed recording fees is divided evenly between the OHCF and the West Virginia Agricultural Land Protection Authority. **(Annual appropriation)**
Wisconsin	**Funding Source(s): 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 47 successful statewide land conservation funding ballot measures since 2000[1]:

- 36 bond measures:

Rhode Island	12
California	10
Maine	4
New Jersey	3
Ohio	2
Colorado	1
Nevada	1
New York	1
Pennsylvania	1
Virginia	1

- 2 general sales tax measures: Iowa (relying on a future sales-tax increase by the legislature) (1), and Minnesota (1)
- 2 dedications of state lottery proceeds: Minnesota (1), and Oregon (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)
- Texas used a budget surplus to create a trust fund (1)

Last updated January 2026.

[1] Does not include legislative funding successes.

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