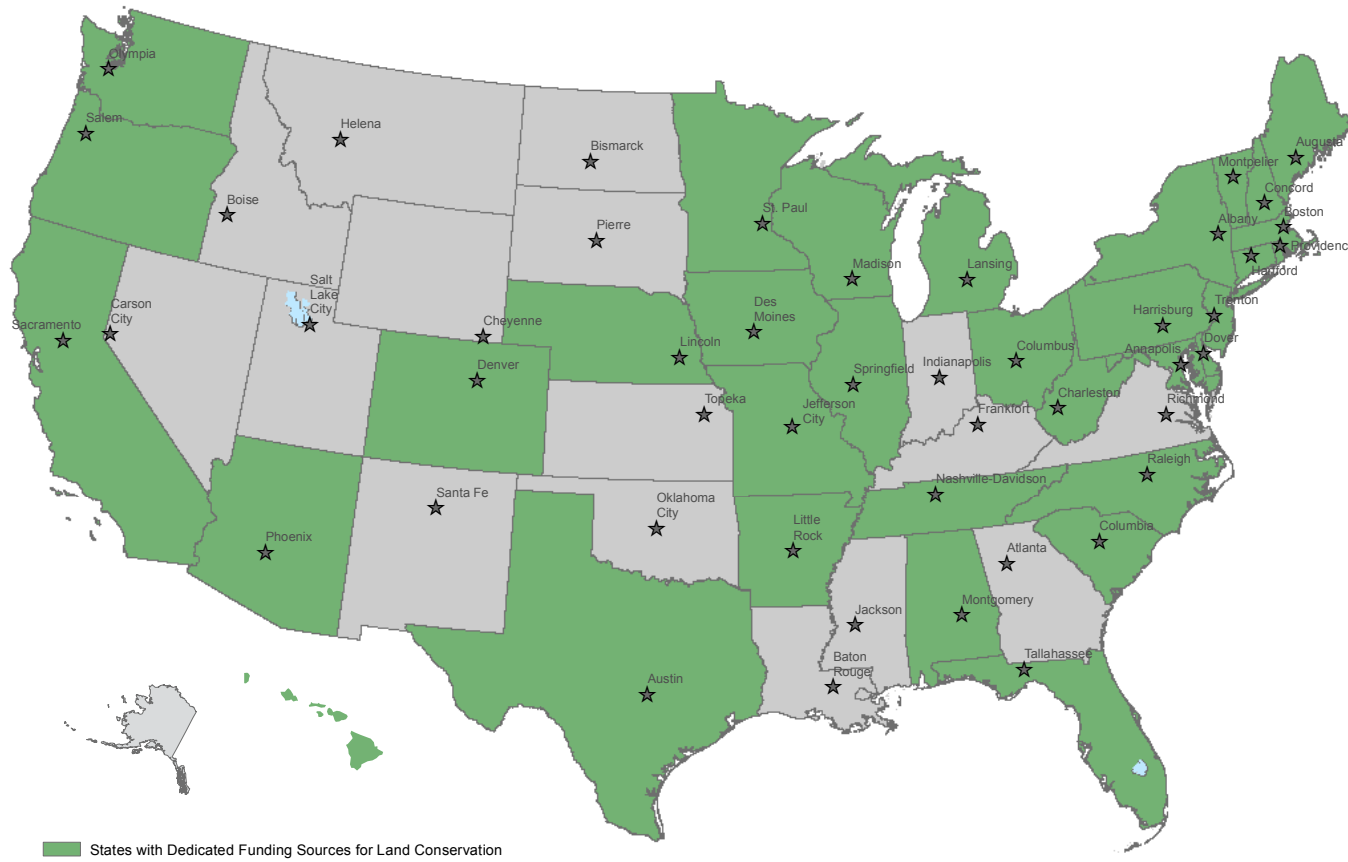


# States with Dedicated Funding Sources for Land Conservation (Past and Present)



States with constitutional amendments are **bolded**

<b>Alabama</b>	<b>Funding Source: Oil and gas royalties (1992)</b> In 1992 and 2012, voters passed 20-year constitutional amendments funded by revenues from oil and gas operations. It is capped at \$15 million a year.
Arizona	<b>Funding Source: Lottery proceeds (1990), legislative appropriation (1998)</b> Voters dedicated lottery funds for conservation in 1990 producing \$20 million annually. These funds were swept in 2010. Voters rejected an additional sweep of \$20 million annual appropriations for Growing Smarter grants in 2010. These funds had been established in 1998.
<b>Arkansas</b>	<b>Funding Source: Real estate transfer tax (1987), sales tax (1996)</b> A constitutional amendment passed in 1996 dedicating a portion of the sales tax for land conservation. Revenues were split between Game & Fish and State Parks departments. The tax has generated between \$40 million and \$60 million annually, with a portion going toward conservation.
California	<b>Funding Source: Voter approved bonds (1960s)</b> California has passed nearly \$9 billion in voter approved conservation bond funds since 1996. A vehicle registration fee for funding state parks was rejected by voters in 2010.
<b>Colorado</b>	<b>Funding Source: Lottery proceeds (1992)</b> Voters passed a constitutional amendment in 1992, dedicating lottery revenues to fund Great Outdoors Colorado (GOCO). A 2001 ballot measure allowed \$115 million in bonding authority to GOCO.
Connecticut	<b>Funding Source: Legislative bonds (multiple), deed recording fee (2005)</b> The Community Investment Act is funded by a deed recording fee, which could provide \$10 million annually for open space and farmland. Additional funding comes from state bonds.
Delaware	<b>Funding Source: Real estate transfer tax (1986)</b> Delaware Agricultural Lands Preservation Program receives \$10 million in annual appropriations from a real estate transfer tax. The Open Space Program receives another \$10 million from the transfer tax.
Florida	<b>Funding Source: Documentary stamp tax (deed recording fee) (1990)</b> Annually, the state had issued \$300 million in bonds, backed by the documentary stamp tax. Over the past several years, these funds have been diverted to the general fund. An amendment to the Florida Constitution has been initiated to make this funding source permanent at \$500 million annually for 20 years.
Hawaii	<b>Funding Source: Conveyance tax (real estate transfer tax) (2005)</b> In 2005, the Legacy Land Conservation Program was created to provide a funding infusion to state's Land Conservation Fund by earmarking 10 percent of conveyance tax revenues, generating about \$4 million annually.
Illinois	<b>Funding Source: Real estate transfer tax (1986), legislative bonds</b> 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 has been swept to the state general fund, but at its peak, the tax was generating \$30 million annually.
Iowa	<b>Funding Source: Legislative appropriations (1989)</b> The state legislature has set the conservation program funding at \$10 million annually from the general fund. Voters approved a trust fund in 2010, but a proposed sales tax to fund it is pending.
Maine	<b>Funding Source: Voter approved bonds (1987)</b> Six bonds have been approved since 1987, generating over \$136 million.
Maryland	<b>Funding Source: Real estate transfer tax (1969)</b> 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.
Massachusetts	<b>Funding Source: Legislative bonds (multiple), deed recording fee (2000)</b> The state legislature authorizes bond expenditures for environmental programs. The most recent bond dedicated \$50 million annually for five years. Additionally, a deed recording fee was passed in 2000 to fund the state Community Preservation Act trust fund, generating between \$20 million to \$70 million annually.
<b>Michigan</b>	<b>Funding Source: Royalties on sale and lease of mineral rights (1976)</b> 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.
<b>Minnesota</b>	<b>Funding Source: Lottery (1990), sales tax (2008), legislative bonds</b> Minnesota voters have approved three constitutional amendments dedicating funds for conservation. Lottery proceeds were approved in 1990 and 1998, and a sales tax was approved in 2008. The sales tax is expected to generate over \$5.5 billion over the next 25 years.
<b>Missouri</b>	<b>Funding Source: Voter approved sales tax (1976)</b> In 1976, voters passed a permanent 1/8 of one-cent sales tax, generating \$90 million to \$100 million a year for conservation.

Nebraska	<b>Funding Source: Voter approved lottery funds (1992)</b> In 1992, Nebraska voters approved a constitutional amendment to create the Nebraska Lottery. A portion of the proceeds go to the Nebraska Environmental Trust, ranging from \$15 million to \$18 million annually.
New Hampshire	<b>Funding Source: Legislative appropriations (multiple), deed recording fee (2007)</b> In 2007, the legislature passed a \$25 deed fee on all documents recorded at the ten county deed registries. The fee was expected to generate about \$6 million annually for land conservation, and sunset after 10 years. Funding has been diverted to the state general fund.
New Jersey	<b>Funding Source: Voter approved bonds (multiple), sales tax (1998)</b> From 1961 to 2009, voters overwhelmingly approved thirteen state bond issues for parks, open space and farmland acquisition, which generated over \$1.6 billion. In 1998, voters approved a constitutional amendment dedicating \$98 million annually for 30 years from the existing state sales tax into the new Garden State Preservation Trust.
New York	<b>Funding Source: Real estate transfer tax (1993), voter approved bond (1996)</b> The real estate transfer tax is New York's primary land conservation funding source. New York law dedicates \$112 million annually from this source to the Environmental Protection Fund. Recent budget constraints have forced this amount to be much lower. A \$1.75 billion clean air and clean water bond was passed by voters in 1996, and has been expended.
North Carolina	<b>Funding Source: Legislative appropriations, real estate transfer tax (1987)</b> Most conservation funding comes through state appropriations. Funding is also dedicated through a real estate transfer tax (\$2 per \$1,000 of the value of the property). Funding is split between four conservation trust funds and has varied considerably. In 2010, the Clean Water Management Trust Fund received \$100 million over two years.
Ohio	<b>Funding Source: Voter approved bonds (2000)</b> In 2000 and 2008, voters approved constitutional amendments that secured \$800 million in bond funding for the Clean Ohio Fund.
Oregon	<b>Funding Source: Voter approved lottery proceeds (1998)</b> 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 should generate \$1.74 billion over the next twenty years.
Pennsylvania	<b>Funding Source: Real estate transfer tax (1993), cigarette tax (1988), voter approved bonds (1993, 2005), tipping fee (2002), impact fees (2012)</b> Pennsylvania has used direct appropriations from the General Fund, a portion of the real estate transfer tax, a state tipping fee and several voter approved bonds to fund their Keystone and Growing Greener programs. In 2012, the state General Assembly passed legislation that gave certain counties the authority to impose an impact fee on natural gas wells. This new fee generated over \$200 million in 2012.
Rhode Island	<b>Funding Source: Voter approved bonds (1989-2012)</b> Since 1989, voters have passed twelve general obligation bonds to fund state land acquisitions, generating over \$200 million.
South Carolina	<b>Funding Source: Real estate transfer tax (1986)</b> The state's Conservation Bank Act receives \$9 million per year through a portion of the real estate transfer tax. The state's Heritage Fund receives approximately eight percent of the real estate transfer tax (the state receives \$1.30 per \$500, of which 10 cents is allocated to the Fund).
Tennessee	<b>Funding Source: Real estate transfer tax (1986)</b> Tennessee charges a real estate transfer tax of \$.37 per \$100 of the value of property. Of these funds, \$.29 goes to the state's general fund, and the remaining \$.08 - about 25 million annually - is dedicated to four state conservation funds.
Texas	<b>Funding Source: Sporting goods sales tax (1993)</b> In 1993, Texas created dedicated revenue for the state park system from the sales tax generated by the sale of specific sporting goods. Revenue is used primarily for park operations and repairs. The sporting goods sales tax brings in over \$250 million annually, however parks receives only about \$26 million annually. The rest is diverted to the general fund.
Vermont	<b>Funding Source: Real estate transfer tax (1988)</b> Since 1988, Vermont has funded the Vermont Housing and Conservation Board (VHCB) through a real estate transfer tax along with bonds and general fund appropriation. The transfer tax generated over \$6 million for VHCB in 2011.
Washington	<b>Funding Source: Legislative bonds and appropriations (1989)</b> Biennial legislative approval of bonds and general appropriations provide the majority of funding for state land conservation programs. Biennial appropriations to Washington Wildlife and Recreation Program have ranged from \$45 million to \$100 million.
West Virginia	<b>Funding Source: Deed recording fee (2008)</b> In 2008, the West Virginia Outdoor Heritage Conservation Fund was established and funded by a dedicated \$9 fee paid on deed recordings, which brings in about \$800,000 annually.
Wisconsin	<b>Funding Source: Legislative bonds (1989)</b> In 2010, the state conservation program was reauthorized through 2020 with \$86 million per year in general bonding authority to support and ensure continued conservation by the Department of Natural Resources, nonprofit conservation organizations, and local governments.

Last updated March 2013.

**Even in these economic times, there have been eleven successful statewide measures since 2008:**

- Seven were bond measures: Maine (2), Rhode Island (3), New Jersey, and Ohio
- Two were sales-tax measures: Minnesota and Iowa (relying on a future sales-tax increase by the legislature)
- Oregon dedicated lottery proceeds
- Alabama dedicated off-shore drilling revenues

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Sources: The Trust for Public Land's Conservation Almanac (conservationmanac.org), and LandVote database (landvote.org). Accessed Jan 2013.

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