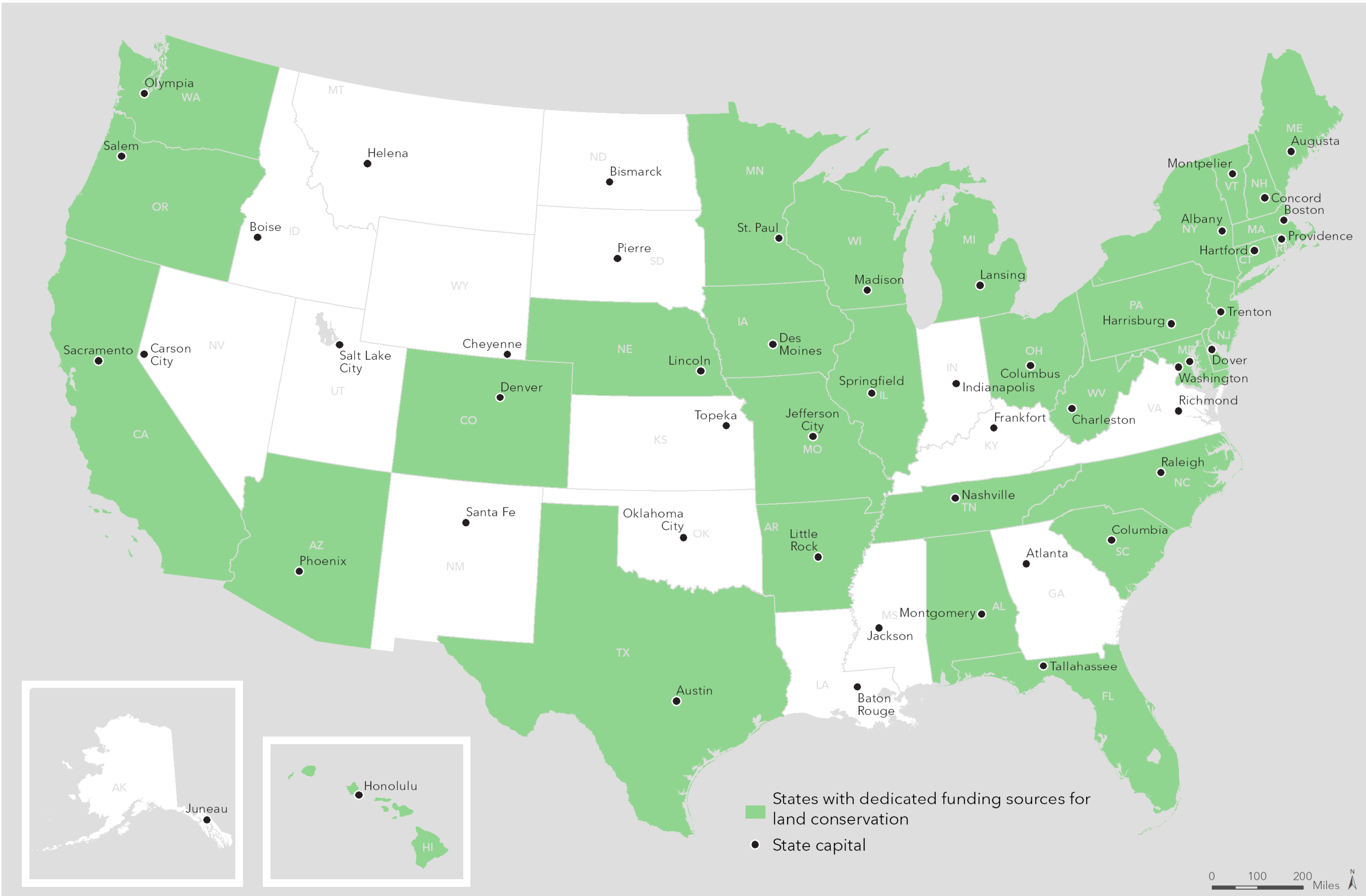
Guide to States with Dedicated Funding Sources for Land Conservation



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

Alabama	***Funding Source: Oil and gas royalties (1992)*** In 1992 and 2012, voters passed 20-year constitutional amendments funded by revenues from oil and gas operations. Revenue is capped at $15 million per year.
Arizona	*Funding Sources: 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.
Arkansas	***Funding Source: Real estate transfer tax (1987), sales tax (1996)*** 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. The tax generates a total of $40 million to $60 million annually.
California	*Funding Source: Voter approved bonds (since 1960s)* California has passed over $10 billion in voter approved conservation bond funds since 1996. A vehicle registration fee for funding state parks was rejected by voters in 2010.
Colorado	***Funding Source: 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. GOCO lottery funding is currently approved through June 30, 20204.
Connecticut	*Funding Sources: 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.
Delaware	*Funding Source: 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.
Florida	***Funding Source: Documentary stamp tax (deed recording fee) (1990)*** Historically, the state issued $300 million annually in bonds, backed by the documentary stamp tax, however in recent years these funds were frequently diverted to the general fund. In 2014, an amendment to the Florida Constitution passed with 75 percent support, dedicating one-third of this funding source for 20 years, which will generate a projected $22 billion.
Hawaii	*Funding Source: 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.
Illinois	*Funding Sources: 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 now swept to the state general fund, but at its peak, the tax generated $30 million annually.
Iowa	*Funding Source: Legislative appropriations (1989)* The state legislature set conservation program funding at $10 million annually from the general fund. A trust fund was approved by voters in 2010, however a proposed sales tax to fund it is pending.
Maine	*Funding Source: Voter approved bonds (1987)* Seven bonds have been approved since 1987, generating over $136 million.
Maryland	*Funding Source: 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.

Massachusetts	*Funding Sources: Legislative bonds (multiple), deed recording fee (2000)* The state legislature authorizes bond expenditures for environmental programs. The most recent bond in 2014 dedicated $360 million to land conservation over four years. Additionally, revenue from a deed recording fee passed in 2000generates between $20 million to $70 million annually for the state Community Preservation Act trust fund.
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.
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, and a sales tax was approved in 2008. The sales tax is expected to generate over $5.5 billion over the next 25 years.
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. This tax is up for renewal on the November 2016 ballot.
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 go to the Nebraska Environmental Trust: from $15 million to $18 million annually.
New Hampshire	***Funding Sources: Legislative appropriations (multiple), deed recording fee (2007)*** The legislature passed a $25 deed fee on all documents recorded at the ten county deed registries in 2007. The fee was expected to generate about $6 million annually for land conservation, and sunset after 10 years. In FY12-13, nearly all LCHIP funding was diverted to the general fund. LCHIP funding was restored in FY14 through FY17 when the state allocated the entire income from the Registry Fees to LCHIP. The average amount has been $4 million annually.
New Jersey	***Funding Sources: Voter approved bonds (multiple), sales tax (1998), corporate business tax (2014)*** Between 1961 and 2009, voters overwhelmingly approved thirteen state bond issues for parks, open space and farmland acquisition generating over $1.6 billion. In 1998, voters approved a constitutional amendment dedicating $98 million annually for 30 years from the existing 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.
New York	*Funding Sources: Real estate transfer tax (1993), voter approved bond (1996)* Land conservation funding comes primarily from a real estate transfer tax that supports the Environmental Protection Fund (EPF). EPF includes a wide range of programs including land conservation. In 2007, the New York legislature approved funding for EPF at $300 million annually, however since 2008, EPF funding levels have fluctuated widely: 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.
North Carolina	*Funding Sources: Legislative appropriations, real estate transfer tax (1987)* Most conservation funding comes from state appropriations. Funding is also dedicated through a real estate transfer tax ($2 per $1,000 of the value of the property). 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.
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.
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.
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 from the General Fund, a portion of the real estate transfer tax, a state tipping fee, and several voter approved bonds. In 2012, the state’s General Assembly passed legislation authorizing certain counties to impose an impact fee on natural gas wells. This fee generated almost $224 million in 2014.
Rhode Island	*Funding Source: Voter approved bonds (1989-2012)* Since 1989, voters have passed twelve general obligation bonds to fund state land acquisition, generating over $200 million.
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, 10 cents of which is allocated to the Fund).
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 of which goes to the state general fund. The remaining $0.08 – about $25 million annually – is dedicated to four state conservation funds.
Texas	*Funding Source: Sporting goods sales tax (1993)* Since 1993, Texas dedicates a portion of sales tax revenue collected on sporting goods sales to fund the state park system. Revenue is used primarily for park operations and repairs. Though the sporting goods sales tax brings in over $250 million annually, parks had received only about $26 million each year, due to a spending cap—the remainder was diverted to the general fund. The spending cap was removed in 2015 and 94 percent of the sporting goods sales tax is now dedicated to parks.
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.
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.
West Virginia	*Funding Source: Deed recording fee (2008)* The West Virginia Outdoor Heritage Conservation Fund was established in 2008. The fund receives approximately $800,000 annually from a dedicated $9 fee paid on deed recordings.
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 and ensure continued conservation by the Department of Natural Resources, nonprofit conservation organizations, and local governments. This funding was reduced in 2011, and land acquisitions halted. In 2015, funding was restored to about $33 million annually.

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

- Nine bond measures: Rhode Island (4), Maine (2), California, New Jersey, and Ohio.
- Two sales-tax measures: Minnesota 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)
- New Jersey dedicated a corporate business tax
- Oregon dedicated lottery proceeds