

STATE LEVEL CONSERVATION FUNDING MECHANISMS

States have established a variety of dedicated revenue sources for conservation, including bonds, general funds, lottery revenues, tobacco taxes, and real estate transfer taxes. Below is information on the sources of funding available for conservation in this state. It was obtained from a national summary of state level conservation funding mechanisms initially compiled by The Nature Conservancy.

Alabama

Nongame Tax Check-off

The primary source of funding for Alabama's non-game program, the Tax Check-off was established in 1982 by constitutional amendment. Funds generated by this mechanism are used primarily for non-game wildlife research and habitat protection, but revenues have declined significantly due to competition from other check-offs on the income tax return. In 1982, when the non-game program was the sole option for donations, \$67,000 was generated; but with eight other check-off boxes now on the form, 1996 revenues shrank to only \$23,500.

Trust Fund

Oil and Gas Severance Tax

The Alabama Forever Wild Land Trust was established in November of 1992 by a voter referendum (with 84% in favor) to approve a Constitutional Amendment. It provides resources for the acquisition of land for the purpose of increasing wildlife habitat and natural diversity. The Trust creates a permanent funding source for The Forever Wild Land Program (FWP), which coordinates land acquisition and stewardship of the state's unique natural resources through the appointed Forever Wild Board.

The funding for the FWP comes from a percentage of the interest income earned from the Alabama Trust Fund (which itself is generated from the oil and gas severance tax, especially windfall money from offshore drilling). The percentage increases annually by 1% until it reaches a maximum of 10% in 1998 to a maximum of \$15 million a year. Fund levels are currently around \$8-\$9 million, and are expected to peak at the \$15 million cap shortly. The Amendment has a sunset provision and is set to expire in 2012 (with all unspent monies in the Trust Fund reverting to the General Fund) if not re-authorized by legislative action.

15% of the appraised value of all acquired land is directed towards a Stewardship Account, which funds management (staffing and stewardship exclusively, no capital and facilities improvements) efforts on existing holdings.

Almost 100,000 acres have been purchased to date (just past halfway though the 20 year life of the Program).

Updated 6/04

Alaska

Duck Stamp Program

The Alaska Duck Stamp Program, which provides annual funding for wetland acquisition and enhancement projects through the sale of duck stamps and prints to the public. This program, established in state law (AS 16.05.130), directs that money accruing to the state from waterfowl conservation tag fees from hunters may not be diverted to a purpose other than 1) the conservation and enhancement of waterfowl; 2) the acquisition, by lease or otherwise of wetlands that are important for waterfowl and public use of waterfowl in the state; 3) waterfowl related projects approved by the commissioner; 4) the administration of the waterfowl conservation program, and 5) emergencies in the state as determined by the governor.

King Salmon Stamp Program

The Alaska King Salmon Stamp Program, established in state law at 16.05.340, provides annual funding for management, research, and enhancement of King Salmon in Alaska, through the sale of King Salmon fishing stamps to the public. Salmon stamp funds are often used to match federal funds for fisheries and fish habitat restoration and enhancement.

Fish and Game Fund

Receipts from the sale of Alaska state hunting and fishing licenses are used to fund a variety of conservation projects and initiatives that benefit the sport fisherman or hunter. Authorization for use of these funds is provided at AS 16.05.130 "Money accruing to the state from sport fishing, hunting, and trapping licenses, tags, or permit fees may not be diverted to a purpose other than the protection, propagation, investigation, and restoration of sport fish and game resources and the expenses of administering the sport fish and game divisions of the department." Projects related to fish and fish habitat include purchase of riparian wetlands, evaluation and typing of streambank habitat, defining in-stream flow requirements, making in-stream flow reservations, and to restore degraded habitat. Wildlife related projects include controlled burns and physical rehabilitation to improve ungulate and upland game bird habitat. These funds are also useable for the state match of wildlife education-related federal "CARA" funds.

Updated 11/02

Arizona

Nongame Tax Check-off

Generates approximately \$280,000/year, which goes toward the Arizona Game and Fish Department for nongame program support. This fund has been declining in the last few years due to competition from other tax check-offs.

Duck Stamp

The Duck Stamp Program generates approximately \$100,000-\$200,000/year for wetlands acquisition or enhancement.

Lottery*

Arizona Heritage Fund, established in 1990 through voter initiative, initially provided \$20 million/year to the Arizona Game and Fish Department and the Arizona State Parks Board from state lottery revenues. In 1996, \$3.5 million of this fund was used for habitat acquisition and management. However, lottery revenues have been steadily declining over the last few years, resulting in fewer dollars to fund Heritage Programs. Anticipated revenues for land acquisition in 2003 is less than \$2 million.

Arizona Wildlife Conservation Fund

Established under the Indian Gaming Preservation and Self-Reliance Act of 2002. Directs 8% of funds deposited into the Arizona Benefits Fund (Arizona Benefits Fund revenues are derived from a percentage of the net proceeds of Class III gaming revenues) to Arizona Game and Fish for the conservation, enhancement and restoration of Arizona's wildlife resources and habitats. Funds can be used for land acquisition and grants may be made to non-profit organizations as long as reasonable access to the property is provided. Anticipated to generate about \$5 million/year for the first several years of the program.

Appropriation from the General Fund

The Growing Smarter fund provides \$18 million per year for 11 years to acquire state trust lands, \$2 million a year of which goes to ranchers for stewardship. It was passed in the 1997 legislative session and passed by voters in 11/97. No money from the Growing Smarter funds can go towards purchasing the development rights from private lands. Each county is limited in the amount of money it can be given from the fund each year. A Commission is being developed to oversee the fund. To date, less than \$10 million has gone to the preservation of urban state trust lands.

Water Protection Fund

The Arizona Water Protection Fund was established by the state legislature in 1994 to provide grants to private, local, state, federal and Indian agencies for the protection and restoration of rivers and streams. The fund is generated by mandated direct appropriations by the legislature of \$5 million per year and varying surcharges on sales of Central Arizona Project water to out-of-state utilities. In 1996, grants totaled \$5.5 million but unfortunately the funding zeroed out in the FY02 budget. There is \$2.5 million in the FY03 budget however. The dedicated funding source (in-lieu of taxes collected through general fund appropriations) was diverted to the general fund during the FY02-FY03 budget debate.

Updated 11/02

Arkansas

Nongame Tax Check-off

The check-off program began in 1987 and generates a few thousand dollars per year for the state non-game program in the Game and Fish Commission. The check-off at this juncture is nearly defunct.

Real Estate Transfer Tax

At \$2.20 per household, the real estate transfer tax generates about \$12 million annually for state natural resource agencies other than the Arkansas Game and Fish Commission. The tax also provides monies for funding cultural and historic heritage programs on state-owned lands. The fund is overseen by a Natural and Cultural Resources Council with responsibility for reviewing and approving competitive bids for use of the money.

Sales Tax

A 1/8 cent sales tax, created by a constitutional amendment passed twice by voter initiative; once in 1994, but not implemented due to technicalities, and again in November of 1996. The sales tax generates about \$32 million in annual revenue that is shared by Arkansas' Game and Fish Commission and Parks and Tourism Commission and by the Department of Arkansas Heritage.

Updated 11/02

California

Nongame Tax Check off

The Endangered Species Tax Check Off generates approximately \$1 million annually for the protection of endangered species and their habitat.

Cigarette Tax

The state cigarette tax generates a total of \$650 million/year of which \$32 million/year goes to the Public Resources Account. The allocation is split evenly between parks and habitat. An additional \$10 million/year goes to the Habitat Conservation Fund.

Bond Funds

The State Resources Agency of California received \$45,850,000 under proposition 12 for specific projects, such as Los Angeles/San Gabriel Rivers. Prop. 12 provides an additional \$135 million for the Tahoe, San Francisco Bay, Santa Monica Mountains, San Joaquin, and Coachella Conservancies.

The Wildlife Conservation Board receives \$265,500,000 under prop. 12 for a variety of programmatic purposes including; T&E habitat, riparian habitat, oak woodland and redwood forest protection, Natural Community Conservation Plan (NCCP) projects, and Wildlife Partnership (matching grants)

With bond funds from Proposition 13, the WCP receives \$24,000,000 under its River Protection Program for projects in specifically identified river watersheds (including TNC sites; San Dieguito River and Cosumnes River).

Funds are allocated in grants for projects providing public access and resource enhancement, coastal and urban waterfront restoration, and agricultural preservation. The coastal conservancy receives \$220,400,000 under Prop. 12 for grants to local agencies and nonprofit organizations. An additional \$21,500,000 also goes to the Coastal Conservancy through its River Protection Program.

The California Department of Parks and Recreation \$544,750,000 under Prop. 12 that can be used for land acquisition (through direct expenditures) and for facilities and capital improvements. DPR also administers \$826,500,000 from Prop. 12 for Local Assistance Grants to cities and counties for recreation, park and open space projects.

The Habitat conservation Fund/Local Agency Grants program provides grant funds for the acquisition and restoration of wildlife habitat. DPR receives \$2 million annually and awards grants up to \$250,000. Funding is available for wetlands, riparian, and upland habitat with a focus on threatened and endangered species, deer and mountain lions, and anadromous fish. Non-profits are not eligible to apply directly for these funds, but must partner with a local public agency. A 1:1 local match is required.

The State Water Resources Control Board is administering three Prop. 13 accounts totaling \$77 million in FY 2001-2002; the Watershed Protection Program, Non-point Source Pollution Program, and Coastal Non-point Source Pollution Control Program. These grant programs complement Non-

point Source Pollution Programs funded through US-EPA. The funding is heavily weighted towards restoration activities that reduce non-point source pollution or otherwise benefit water quality and aquatic resources. Awards require a 10-20% non-state match. Acquisition activities may be funded in conjunction with restoration efforts. TNC is eligible to apply directly for restoration funds. Proposals are due in early September. The maximum amount potentially available would be \$5 million. TNC has no history with this new funding source; likelihood of funding is unknown.

The California Department of Water Resources administers \$75 million in Prop. 13 funds for the Flood corridor Program, which provides grants for acquisition, restoration, enhancement, agricultural land preservation, and wildlife protection of flood protection corridors. This is a new fund; no funds have yet been granted.

Proposition 40 (March 2002) created \$2.6 billion in new state funds for land and water protection:

The California Department of Parks and Recreation (DPR) receives \$225 million for land acquisition and for facilities and capital improvements; DPR also receives \$832.5 million for Local Assistance Grants.

An additional \$267.5 million is created for protection of historic and cultural resources, though bond language does not specify which agency will administer the funds implementing legislation (AB 716) appropriated \$91 million of the total to DPR for FY 03.

\$445 million is created for eight regional state conservancies; of this total, the State Coastal Conservancy receives \$200 million for coastal land acquisition and restoration.

The Wildlife Conservation Board receives \$300 million for land acquisition; (a provision in the bond also allows WCB to use Prop 40 funds for grants to the Department of Fish and Game for the preparation of management plans for DFG-acquired properties).

\$300 million is created for protection of water resources, though bond language does not specify which agency will administer the funds; implementing legislation (AB 2534) appropriated for clean beaches, watershed protection, and water quality programs.

\$75 million is created for land acquisition under the River Parkways program allocated to the Secretary of the State Resources Agency.

\$75 million is created for agricultural land preservation, though bond language does not specify which agency will administer the funds; implementing legislation (SB 984) allocates \$19.2 million to the Wildlife Conservation Board for a new Rangeland, Grazing Land, and Grassland Protection program; AB 52 allocated an additional \$4.8 million to the Department of Conservation for agricultural land protection.

An additional \$80 million is created for Conservation Corps, Air Resources Board, and Urban Forestry programs.

Appropriations in FY 03 Budget:

- Of the Proposition 40 amounts summarized above, the FY 03 budget included these appropriations:
- Wildlife Conservation Board - \$300 million (continuously appropriated; does not require budget action by the legislature)
- State Coastal Conservancy - \$140 million
- Resources Department Secretary - \$56 million for River Parkways
- Department of Parks and Recreation - \$40 million
- Department of Parks and Recreation - \$127 million for local assistance grant programs (urban parks)

Proposition 50 (November 2002) created \$3.44 billion in new state funds for water quality, coastal protection, and water management:

- The CALFED Bay-Delta Program receives \$825 million; this includes \$180 million for ecosystem restoration program implementation, and \$90 million for watershed program implementation.
- Wildlife Conservation Board receives \$750 million for coastal watershed land acquisition; WCB also receives \$140 million for land acquisition and restoration projects that support Integrated Regional Watershed Management.
- The State Coastal Conservancy receives \$120 million for coastal land acquisition and restoration; the Bay Area Conservancy (part of the Coastal Conservancy) receives \$20 million.
- \$40 million is created for the Santa Monica Mountains Conservancy, and \$20 million is created for the San Gabriel and Lower Los Angeles Rivers and Mountains Conservancy.
- \$100 million is created for land acquisition under the River Parkways program allocated to the Secretary of the State Resources Agency.
- An additional \$270 million is created for clean water and water quality programs; this includes \$30 million for the Sierra Nevada-Cascade region, allocated to the Secretary of the State Resources Agency.
- \$500 million is created for Integrated Regional Water Management programs, to be allocated to the Department of Water Resources and the State Water Resources Control Board.
- \$70 million is created for Colorado River projects; \$50 million of this is allocated to Wildlife Conservation Board for acquisition and restoration of land and water resources necessary to meet state regulatory requirements.
- \$435 million is created for safe drinking water programs, allocated to the State Department of Health Services.
- \$50 million is created for water security programs; and additional \$100 million is created for contaminant and salt removal technologies programs.

Duck Stamp

In 1995, the Duck Stamp Program generated nearly \$4 million for wetlands restoration.

General Fund/Tax Revenues

The California Natural Heritage Tax Credit Program was created in July of 2000. Legislation passed the proposal to provide \$100 million to be spent over the next 5 years. This program offers a state tax credit to a donor of qualifying land (wildlife habitat, open space, agricultural or recreation lands).

The California Wildlife Protection Act of 1990 dedicates a portion of tobacco tax monies to several state agencies for programs that protect wetlands, riparian and aquatic habitat, and mountain lion and deer habitat. Funding amount varies each year. The California Coastal Conservancy receives a portion of this funding, \$4 million each year for thirty years.

The California Farmland Conservancy Program (CFCP) provides funds for agricultural easements. The sole focus of the program is agricultural land preservation; currently, no limitations in existing husbandry practices can be applied to easement lands, though this stipulation may be relaxed in the future. Many of these funds are focused in the Central Valley, given the intense development pressures in this prime agriculture region.

Through the Coastal Resources Grants program, funding is provided to local cities or counties for planning, mitigation, monitoring and other activities related to offshore oil development, or to improve management of coastal resources.

Mitigation Monies

The Environmental Enhancement Mitigation Program, which is administered through the California Transportation Department, provides \$10 million for the acquisition of natural areas.

12/02

Colorado

Nongame Tax Check-off

Managed through the Division of Wildlife for non-game management activities.

Lottery Grants—Great Outdoors Colorado

In November 1992, Colorado voters approved the Great Outdoors Colorado (GOCO) Amendment. Under this Constitutional Amendment, a portion of lottery revenue is earmarked to award grants for parks, wildlife, outdoor recreation, trails, and open space. GOCO's share of lottery proceeds is 50% up to \$35 million annually adjusted for inflation (\$48.7 million in Fiscal Year 2003/2004.) A 17-member board that is appointed by the Governor and confirmed by the Colorado State Senate governs the Great Outdoors Colorado Trust Fund. The Board's Executive Director is John Swartout. Governor supported legislation extended the lottery through 2010.

As of 2004, Great Outdoors Colorado has made grants totaling more than \$388 million for more than 2,000 projects since 1994. Required match in the form of partner contributions help leverage the dollars awarded by GOCO. Programs include:

Open Space Grants: Protecting open space - river corridors, wildlife habitats, agricultural lands, community separators, and mountain valleys - is one of GOCO's central aims. As of 2004 358,097 acres of open space have been preserved in perpetuity by local governments, land conservation organizations, Colorado State Parks, and the Division of Wildlife.

Grants for Local Governments: To date, the Board has awarded funds to local governments for 611 outdoor recreation and community parks.

Trail Grants: Annual budget of \$1 million. GOCO has provided funding for building or restoring over 557 miles of trail.

Planning & Capacity Building Grants: Since September 1994, awards of around \$9.5 million have been awarded for 231 planning and capacity building projects.

Legacy Project Grants: Legacy grants are multi-year commitments for regional projects that integrate GOCO's funding priorities of outdoor recreation, wildlife, open space, and local government projects. Legacy grants have helped create new state parks, preserve delicate wetlands, critical agricultural lands and rich river corridors.

Grants to Colorado State Parks: Between 1994 and 2001, Colorado State Parks received \$44.3 million in grants from Great Outdoors Colorado for 519 projects.

Grants to the Division of Wildlife: Wildlife projects focus on keeping species off the federal threatened and endangered species list through the protection and restoration of critical wildlife habitats and through species recovery efforts. In addition, funding is for educational programs to provide thousands of school children with a variety of wildlife-related experiences.

State Conservation Tax Credit

Colorado has a conservation tax credit, established by HB 1348 in 1999, and amended in 2001 by HB 01-1090. It allows a landowner who donates a conservation easement to a qualified organization to receive a state conservation tax credit up to \$260,000 of the value of the easement. The first \$100,000 of the credit is accrued at a \$1:\$1 ratio from the easement value. The second \$160,000 of the credit accrues at a \$.40:\$1 ratio. Therefore, it takes \$500,000 of easement value to generate the full \$260,000 credit: \$100,000 off the top, and then 40% of \$400,000 to generate the final \$160,000 credit. This credit can be carried forward for twenty years. In 2000 the state passed further legislation that allows landowners to receive cash refunds for the unused portions of their tax credit in amounts of up to \$50,000 per year. This option is available ONLY in years where there is a state revenue surplus. Landowners can also transfer unused portions of their tax credit to third parties who can then apply the credit against their Colorado state tax liabilities. This essentially creates a market for conservation tax credits, and there is an organization in Colorado that brokers these credits.

Native Species Conservation Trust Fund

The Native Species Conservation Trust Fund was established in 1998 with a legislative appropriation of \$10 million. The fund awards around \$3 million annually, and without further appropriations, will be spent down by 2005. Funding is distributed by the executive director of the department of natural resources for the following purposes:

(i) cooperative agreements, recovery programs, and other programs that are designed to meet obligations arising under the federal "endangered species act of 1973

(ii) Studies and programs established or approved by the division of wildlife and the executive director of the department of natural resources regarding: species placed on the state endangered or threatened list, candidate species in order to assist in the recovery or protection of the species to avoid listing of the species, scientific research relating to listing or delisting any species.

Updated 6/04

Connecticut

State Bond Fund

From 1998-2003, the Recreation and National Heritage Trust Program has received a total of \$105 million. This bond money is used by the CT Department of Environmental Protection (DEP) to purchase additions to State Parks and Forests. A law passed in 1998 requires the State Bond Commission to release all funds to the DEP that are approved by the legislature for this and the Matching Grants Program, in two "lump sums" each year. The agency can spend the funds without getting the Bond Commission approval that most other states agencies are required to get, for each individual project.

Matching Grants Program

This program, established in 1998, provides 50-65% grants to land trusts, municipalities and water companies for open space acquisition. It has received a total of \$59 million in its first five years. Lands acquired must be for passive recreation only with no ball fields, golf courses, pools, etc.

Special Authorizations

\$80 million in additional funds was approved in the 2002 budget for the purchase by the state and TNC (which contributed \$10 million) of 15,340 acres of land owned by the Kelda water company. \$10 million in additional surplus funds was authorized in 2000 for open space.

Nongame Tax Check-off

Check-off generates an average of \$75,000 annually for endangered species, nongame and Natural Area Preserves programs.

Updated 11/02

Delaware

Nongame Tax Check-off

In FY02, the amount generated from the check-off was \$27,700 for non-game program and research. Due to creation of alternative check-off programs, wildlife check-off funds have been steadily declining.

Trust Fund Court Settlement

In 1995, the 21st Century Fund was established in the state of Delaware. The monies for the Fund were derived from an abandoned property court settlement from the state of New York in the amount of \$220 million. The monies were put into a trust that will provide funds for conservation purposes. The final \$7 million in the 21st Century Funds for Open Space Program was authorized in FY99. Funds have been completely expended.

Bonds for Land Acquisition

A ten-year, \$70 million bond to provide monies for land acquisition passed in June 1990. There is a companion land protection act that identifies priority areas for protection. Debt service on bonds will be provided by any increase in baseline revenues from the Real Estate Transfer Tax. \$6 million in existing bond spending was authorized for FY99 and FY2000 for the Open Space Program.

Real Estate Transfer Tax

Delaware has a \$10 million/year dedicated source of funding from its real estate transfer tax for Open Space administered by the Parks and Recreation Department. \$9 million of this funding is used for land acquisition and another \$1 million from a stewardship fund goes toward land and resource management. Half of the funds for local grants are used for greenways; half for facilities development. Spending sunsets in 2020.

Direct Appropriation

The Open Space Program received direct general fund appropriations - \$18,000,000 in FY99 & \$8,000,000 in FY00. Large TNC supported forestland acquisition received \$5,000,000 in FY00 and \$6,000,000 in FY01. State Farmland Preservation Program received \$5,000,000 in FY01. Natural Heritage Program receives ~ \$200,000 in general fund appropriations annually

Updated 11/02

Florida

Bonds for Conservation and Recreation Land Acquisition

Documentary Stamp Tax

The Preservation 2000 (P2000) Program was created in 1990 and concludes its expenditures in 2001. It is succeeded by the Florida Forever program, and both are funded through the annual sale of bonds to raise \$3 billion over 10 years. Florida Forever provides \$300 million annually split between several state agencies for the acquisition of conservation and recreation lands, water resource protections, state forests, parks, greenways, trails and local green space and parks. Funding authorization for P2000 and Florida Forever must go through the legislature every year. The annual bond is derived from revenues from the Documentary Stamp Tax, which is Florida's real estate transfer tax. The tax was increased three times in the 1990's to repay land acquisition bonds and other government services including beach restoration and low-income housing.

A small amount of revenues derived from the Severance Tax on Phosphate is also contributed to the P2000 and Florida Forever Trust Funds. Of the \$300 million in annual expenditures, \$105 million of Florida Forever funds are earmarked strictly for the purchase of conservation and natural resource based recreation lands and another \$105 million is earmarked for acquisition of land and capital projects for water resources. (CARL)

Updated 11/02

Georgia

Nongame Tax Check-off

The Nongame Tax Check-off was begun by legislative action in 1990 and yielded approximately \$260,000 in 1996. All revenue is earmarked for the Georgia Nongame Wildlife Conservation and Wildlife Habitat Acquisition Fund, but this income has declined in recent years, from a peak of \$489,000 in 1992. This decline can be attributed to competition from the State Human Resources Department's check-off, begun in 1993.

Hunting and Fishing Licenses

Surcharge on hunting and fishing licenses generates up to \$400,000 per year, and is the primary funding source for the Georgia Department of Natural Resources.

Bonds for Land Acquisition

In 1990, a measure passed allocating \$20 million/year for 3 years to natural resource protection. In 1995 and 1996 bonds passed which provided \$5 million for river corridor protection. A new \$10 million bond for river corridor protection is expected to pass in 1997.

To date, the Georgia Preservation 2000 program has provided \$115 million in bond issues that have been used for the protection of over 100,000 acres of land. Debt service is provided by a real estate transfer tax of \$0.50 per \$100 of property sale.

Greenspace Program

The Georgia Greenspace Program, created through legislative action in 2000, establishes a framework within which developed and rapidly developing counties, and their municipalities, can preserve community greenspace. It promotes the adoption, by delineated counties and cities, of policies and rules which will enable them to preserve at least 20 percent of their undeveloped land areas and open greenspace which can be used for informal recreation and natural resource protection. "Greenspace" means permanently protected land and water, including agricultural and forestry land, that is in its undeveloped, natural state or that has been developed only to the extent consistent with, or is restored to be consistent with, one or more listed goals for natural resource protection or informal recreation.

The statute creates a Georgia Greenspace Commission, which reviews and approves community greenspace programs submitted by eligible counties and municipalities. The Commission consists of the Commissioner of Natural Resources, the Director of the Georgia Forestry commission, and three other individuals to be appointed by the Governor. It is administratively attached to the Department of Natural Resources. The bill creates a Georgia Greenspace Trust Fund, which may include appropriated state funds, federal funds, donated funds, and any interest income. The Department of Natural Resources administers the fund.

In 2000 and 2001, the state appropriated \$30 million per year to be divided among the 40 Greenspace member counties. In 2002, the Greenspace Program is expected to be expanded to 89 counties.

Environmental License Plate

Begun by administrative action in 1997, this voluntary license plate sales program generated \$6.3 million dollars in its first year of operation. All revenue is earmarked for the Georgia Nongame Wildlife Conservation and Wildlife Habitat Acquisition Fund, and is the primary funding source for the state's Department of Natural Resources' Wildlife Resources Division. The tag program has a sunset provision for 2001.

Updated 8/01

Hawaii

Real Estate Transfer Tax

Since 1993, the Hawaii State Legislature has provided annually approximately \$1 million to the Natural Area Partnership Program and \$250,000 to the Forest Stewardship Program through a 25% dedication of the real estate transfer tax. These programs provide matching management funds (2:1 and 1:1, respectively) to landowners who dedicate their important forestlands to conservation. This funding mechanism also provides ~\$200,000/year for landscape conservation management through watershed partnerships of multiple landowners, including The Nature Conservancy of Hawaii.

Updated 11/02

Idaho

Hunting License

Revenues from the sale of hunting licenses contribute to the Idaho Fish and Game's Habitat Improvement Program (HIP) and to their habitat acquisition budget. HIP receives approximately \$600,000 annually and provides technical and financial assistance for projects that improve upland bird and waterfowl habitat on public and private lands. The license revenue used for habitat acquisition is approximately \$450,000 annually and goes toward easements and fee title acquisitions that benefit fish and wildlife.

State Income Tax check-off

There is a line item check-off on the state income tax form under which taxpayers can contribute to state non-game wildlife programs. The check off generates between \$40,000 and \$50,000 annually.

Wildlife License Plates

For an add-on fee to vehicle registration, motorists can purchase a wildlife license plate that contributes to Idaho Department of Fish and Game's non-game wildlife program. Last session the legislature voted to divert some of the revenue from these sales to fund wildlife disease programs and boating access.

Updated 6/04

Illinois

Nongame Tax Check-off

The current Nongame Tax Check-off was established in 1984. Developed in its current form in 1984. All revenues fund the Illinois Natural Heritage Program. A total of \$2,724,000 has been generated since its inception, with a yearly average of \$206,000 per year. Fund revenues have decline in

recent years from a yearly peak of \$260,000 due to competition from other check-offs on the income tax return. The check-off raised \$150,000 in 1996 for The Wildlife Preservation Fund.

Within the Natural Heritage Program, revenues from the check-off fund short-term operations and recovery efforts, and are the major funding source for grants that provide wildlife research.

Real Estate Transfer Tax

This funding mechanism enacted by the legislature in 1989 and fully phased-in by the 1991 fiscal year, places a tax of 50¢ per \$500 of the property's assessed value. Total revenues generated by the tax for the 1996 fiscal years were in excess of \$40 million, and were earmarked for three specific funds: 50% to the Affordable Housing Fund, 35% to the Open Space Land Acquisition and Development (OSLAD) Fund, and 15% to the Natural Areas Acquisition and Management Fund (NAAF). The Open Space Fund received an allocation of about \$14 million dollars in 1996, and it is distributed to local governments in the form of grants for the purchase and/or development of parks, greenways. In 1996, about \$6.3 million was allocated to the Division of Natural Heritage in the Illinois Department of Natural Resources. Of this allocation, 52% (\$3,276,000) was used for daily operations and stewardship of existing protected lands, and 48% (about \$2.7 million) went towards new habitat acquisition and contracts for restoration.

In the spring 2002 legislative session, the Illinois General Assembly made a permanent reduction in the formula for distributing the real estate transfer tax, which reduces the funding available to the OSLAD and NAAF by \$15 million. Continued funding at the reduced level will decimate the NAAF, effectively eliminating it. The Nature Conservancy and others are working to restore the funding effective July 1, 2003.

Bonds for Land Acquisition

Passed by unanimous vote in the state legislature in 1995, the Conservation 2000 program is a six year, \$100 million initiative designed to take a broad-based, long term ecosystem approach to conserving, restoring, and managing Illinois' natural lands, soils, and water resources while providing additional high quality opportunities for outdoor recreation. The initiative has a sunset provision for fiscal year 2001.

The \$100 million is distributed between three different state agencies: the Illinois Department of Natural Resources, the Illinois Environmental Protection Agency, and the Illinois Department of Agriculture. Within the DNR, the allocation provides for four unique and vital programs: the Ecosystems Program, the Review of Illinois Water Law, the Ecosystem Monitoring Program, and the Illinois Natural Resources Information Network.

Of the \$100 million total, 60% is to be allocated from the general fund, and is thus generated by the state's income tax returns. 40% of each year's allocation is provided by the state's capital budget, and thus generated through the sale of bonds. Since capital budget outlays require a "supermajority" vote in the state legislature, the first general fund outlays for the Conservation 2000 program came from a supplemental appropriation in the fall of '96.

For FY 1996, \$6,500,000 was allocated for the Conservation 2000 program; of this, \$1,175,000 went to the DNR, including \$500,000 for land acquisition and easements. In 1999, the program was extended to the year 2007. Due to economic downturn, the FY03 budget for C2000 was reduced by \$8 million for one year only. This caused reduction in some services, but emphasis and funding remain focused on capital projects—land acquisition and conservation easements.

Updated 11/02

Indiana

Nongame Tax Check-off

Begun by voter initiative in 1982, the check-off has yielded about \$7.3 million. It has averaged about \$400,000 per year. In tax year 2000, 31,427 taxpayers opted to give all or part of their refund to the Nongame Program through the check-off, the only source of state funding for the Nongame program. The revenues from the check-off go toward endangered species research, staff and some land protection.

General Appropriation

The Indiana General Assembly has appropriated \$17.5 million for the Indiana Heritage Trust Fund, the state's only dedicated land acquisition fund, since 1995. In addition to appropriations, there was a transfer of \$3 million from a special environmental fund and \$670,000 from dedicated wetland funds through the Indiana Department of Environmental Management, and \$1.7 million from interest and donations. (As of December 31, 2001, 29,489 acres have been purchased through the IHT in 150 separate projects. Partner contributions of \$23 million have been supplemented with

\$16 million in license plate revenues. The IHT has helped leverage funding from non-state sources such as businesses, non-profit organizations, individuals, and federal and local governments. Non-IHT funds represent 46% of the total project costs.) However, no appropriations were made in 2003.

Environmental License Plate Sales

Proceeds from the sales of the environmental license plates go toward The Indiana Heritage Trust. The plates cost an additional \$40, with \$15 kept by the BMV for administrative costs. Revenue from plate sales generally averages around \$1.8 million per year. From 1993-2001, 641,701 license plates were sold, generating a total of \$16 million. The environmental plate has consistently been the number one selling special plate in a state that boasts a total of 48 special plates. Including the first year when sales were low, it has averaged over 71,000 plates per year. As of 2004, this is the primary source of conservation funding in the state.

Trust Fund / Direct Appropriation

The Indiana Natural Heritage Protection Act was passed in 1983 and created the first public/private partnership for natural lands protection. The fund was established by a \$5 million one-time general appropriation, which matched a \$5 million contribution to the fund by TNC. Then in 1992, the Indiana Heritage Trust Fund was created and is funded by general fund appropriations and the sales of environmental license plates, along with partner contributions. The lands purchased through IHT can be held either by the state or by another entity such as a land trust or a local government. However, the state holds an interest in the property, such as dedication as a state nature preserve. TNC has a number of properties, which have been dedicated as a state nature preserve. As of 2004, the full amount of this one-time appropriation had not been entirely spent yet.

Updated 6/04

Iowa

Wildlife and Duck Stamp Revenue

In 1996, the Wildlife Habitat Stamp Program generated \$600,000 per year and the state Duck Stamp Program generated \$150,000 per year.

Direct Appropriation/ Lottery

The Resources Enhancement and Preservation (REAP) Program, passed in July of 1989 by the legislature, is funded by a direct appropriation of \$30 million/year for 10 years (\$20 million/year of standing appropriation, \$10 million/year from lottery proceeds). This money goes toward open space, county conservation, city parks, state land management, and conservation.

Lottery

In 1986 the state established a 1:1 match for distribution of the portion of lottery proceeds slated for natural areas protection. Approximately \$.5 million was generated in 1996 through this source.

Updated 8/01

Kansas

Nongame Tax Check-off

The Kansas "Chickadee Check-off" generates funds dedicated to various Nongame wildlife programs administered by the Kansas Department of Wildlife and Parks (KDWP). FY03 budget is \$100,000.

Lifetime Hunting and Fishing Licenses

The KDWP's "Conservation Fund" is derived from the sale of lifetime licenses. Funds are dedicated to land acquisition. The FY03 budget for upland habitat acquisition is \$500,000 and for wetlands habitat is \$350,000.

State Waterfowl Stamp

Proceeds from the sale of the voluntary state waterfowl stamp is dedicated to wetlands development. The KDWP FY03 budget is \$100,000.

Wildlife Fee Fund (sale of hunting and fishing licenses)

Proceeds from the sale of hunting and fishing licenses fund various KDWP programs. Various proportions of each program's funds are available for private lands conservation efforts. The program name, FY03 budget, and intent are as follows: Wildlife Habitat Improvement Program, \$80,000, some direct assistance to landowners; Community Lakes Assistance Program, \$225,000, cost share grants to local community for lake development; Walk-in Hunting Access, \$1,400,000, lease private land for hunter access & habitat enhancement (Pittman-Robertson funds are a major part of total); Fishing Access; \$150,000, lease private water for fishing access; Pheasant Initiative, \$100,000, landowner cost share in pilot area; Quail Initiative, \$150,000, landowner cost share in pilot area; research; Prairie Chicken Initiative, \$150,000, habitat and research programs; Buffer Partnership, \$150,000, partnership with State Conservation Commission and others to promote grass buffer strips relative water quality and habitat.

Updated 12/02

Kentucky

Nongame Tax Check-off

In 1996 the Nongame Tax Check-off generated \$200,000 which was evenly split between natural habitat acquisition and the Kentucky Heritage Program

Direct Appropriation

A general fund appropriation of \$600,000 went to the Nature Preserves Commission in 1990.

Trust Fund

Mineral Tax, Penalties and Environmental License Plates

In 1994, legislators passed enabling legislation for the Kentucky Heritage Land Conservation Fund, which provides a funding mechanism for the Kentucky Heritage Land Conservation Act (1990). Monies are derived from a portion of the unmined mineral tax, monies received from environmental penalties, and the sale of environmental licenses plates. This fund generated \$4.5 million in 1996.

Louisiana

Nongame Tax Check-off

In 1996, this check-off generated \$8,000 for conservation purposes.

Duck Stamp

The Duck Stamp Fund provides monies for the acquisition of lands for migratory waterfowl habitat. Over its 16 year life, this program has generated \$7.5 million (\$4.5 million for land protection and \$3 million for operations).

Trust Fund

The Wildlife Habitat and Natural Heritage Trust Fund was established in 1988. This fund provides approximately \$1.2 million for land acquisition to preserve critical habitat for wildlife and unique natural areas. The Wetland Conservation and Restoration Trust Fund, which has a \$53 million budget, provides revenues for the development and implementation of a program to help conserve and restore state coastal vegetated wetlands (target balance of \$500 million). Both of these funds are derived from a severance tax on offshore oil drilling in the Gulf.

Updated 7/04

Maine

Environmental License Plate Sales

The Loon License Plate Program is a collaborative effort between the Maine Field Office and the Maine Department of Inland Fisheries and Wildlife. This program has generated \$3,603,000 in income to the MDIFW since 19994. \$499,500 was generated in 2000.

Bonds for Land Acquisition

The Land for Maine's Future Bond, a \$35 million bond, was passed in 1987. This money was spent on open space, wildlife, parks, natural areas, endangered species habitat, and exemplary natural communities. In 1998 an additional appropriation of \$3 million was made when the original bond was depleted. On November 2nd, 1999, the Conservancy helped secure an additional \$50 million at the ballot for this successful program.

Lottery

Maine Outdoor Heritage Fund scratch off ticket revenues (26% of total proceeds) are allocated to habitat conservation, land acquisition, and endangered species projects. Since its implementation in 1996, \$7,949,603 (approximately \$1.5 million per year) in grant money has been awarded. \$324,000 of the total was generated in 2000.

Affinity Card

An Affinity credit card was issued in 1996. Since then it has generated \$227,300 for the Land for Maine's Future Program (the State's land acquisition program established with the land acquisition bond listed above).

Nongame and Endangered Wildlife Fund

Maine taxpayers have the option of using what is called the Chickadee checkoff to voluntarily contribute to the Nongame and Endangered Wildlife Fund when they fill out their annual tax form. From 1984 to 2000, taxpayers have voluntarily contributed \$1,503,700 to the Nongame and Endangered Wildlife Fund.

Updated 8/01

Maryland

Environmental License Plate Sales

Maryland has a special "Treasure the Bay" license tag that generated \$660,000 in 1994, and has yielded similar amounts in proceeding years (\$600,000 in FY 2001). The money is distributed in grants by the Chesapeake Bay Trust.

Real Estate Transfer Tax

Program Open Space (POS) is the principal land acquisition and park development program for Maryland. Created in 1969, POS is funded by a 1/2 of 1-% real estate transfer tax. Administered by the Department of Natural Resources, POS funds are used for agricultural land preservation, protection of rare plant and animal habitat, local park acquisition and other open space needs. Although POS is funded by a dedicated source, it has to go through the legislative budget process. In the past, transfer tax revenues have been diverted to the general fund during a fiscal crisis, but presently all of the transfer tax revenue now flows to POS. Fiscal Year 2002 funding for Program Open Space is about \$118 million.

General Obligation Bond and Program Open Space Funds

The Rural Legacy Program was created in 1997 as part of Governor Glendening's Smart Growth and Neighborhood Conservation Initiative. The program encourages local governments and private land trusts to identify Rural Legacy Areas (large intact landscapes of agricultural or forest land) in need of preservation and apply, through a competitive process, for funds to secure easements or fee simple ownership of properties within these areas. The Rural Legacy Board (DNR, Agriculture and Planning Agency heads) selects the projects. Funding for Rural Legacy comes from POS funds and general obligation bonds. For FY 2002, the General Assembly authorized \$16,000,000 in general obligation bonds for Rural Legacy, in addition to the \$13,719,000 that the Rural Legacy gets from POS. During the period from fiscal 1998 to fiscal 2000, Rural Legacy received \$54.3 million in funding.

General Obligation Bond and General Funds

The governor proposed in his FY 2002 budget a \$40 million request for funds to protect lands with Green Infrastructure. The Green Infrastructure is a system of large intact natural areas and greenways, identified by the Maryland Department of Natural Resources, which will form the basis of much of the state's open space protection efforts for the foreseeable future. The areas identified under Green Infrastructure generally coincide with the matrix blocks and portfolio sites identified through TNC's ecoregional planning process. Governor Glendening has proposed spending \$145 million over five years to support this new open space acquisition program, which he has termed GreenPrint (\$35 million was approved for FY02).

Agricultural Transfer Tax

Maryland charges a transfer tax on any agriculturally assessed land that is converted to another use, such as residential or commercial development. The transfer tax is assessed at settlement and can be as much as 5% of the purchase price, depending on the acreage. The agricultural transfer tax revenues go to the Maryland Agricultural Land Preservation Foundation (MALPF) for the purchase of agricultural easements. PALPF also gets

funding from Program Open Space and the new GreenPrint Program (see above). The amount of money generated by this tax generally varies between \$2-3 million. For FY 2001, the figure is closer to \$3 million.

Income Tax Checkoff

Funding from the income tax checkoff supports the Maryland Department of Natural Resources Wildlife and Heritage Program and the Chesapeake Bay Trust. In FY 2001, the checkoff generated \$1,260,000, which was split evenly between the two recipients. The funds going to Wildlife and Heritage are used for Natural Heritage Program operations. The Chesapeake Bay Trust uses their portion of the funding from license tags (see above) to provide grants to non-profit organizations and government agencies in support of such activities as trail development, wildlife habitat enhancement, and Chesapeake Bay restoration. The trust dispersed \$970,000 in grants over FY 2001.

Trust Fund

The Maryland Environmental Trust protects environmental values such as wildlife and open space by acquiring land. The Chesapeake Bay Trust purchases land for wetland preservation purposes.

Updated 6/01

Massachusetts

Wildlife Stamps, Hunting and Fishing Licenses

The Wildlands Acquisition Account is part of the Inland Fish and Game Fund. This Fund is financed through \$5 surcharge hunting, trapping, and fishing registration fees and comes in the form of a wildlife stamp. Monies from the Wildlands Acquisition Account are used to acquire wildlife habitat. The amount in the Fund and Account varies annually.

State Operating Funds

The Massachusetts legislature rarely appropriates operating funds for specific land acquisition projects. Land acquisition monies come from the state's annual \$1.25 billion capital budget.

State Capital Funds

The Massachusetts Legislature authorizes bond expenditures for environmental programs, including open space acquisition. The Legislature authorized a three-year Open Space Bond Bill in 2002 for \$753 million, \$220 million of which is for land acquisition (or approximately \$50-\$70 million annually for five years). In 2002, the administration spent \$73.6 million on land acquisition. In 2003, \$36 million. In 2004, \$18 million. Generally, environmental programs account for .75 of the annual operating budget and approximately 5% of the annual capital budget. Between 1994 – 2003, state open space capital expenditures averaged \$53 million annually.

Fish and Game Fund

The Massachusetts Inland Fish and Game Fund reinvests hunting, fishing, trapping, license fees collected through the Wetlands Stamp Program (1990) for the Division of Fisheries and Wildlife's habitat acquisition.

Forest and Park Entrance Fees

The Department of Environmental Management's Second Century Fund (1996) collects forest and park entrance fees and special use charges; reinvest for improvements to state forest and parks system. \$1.9 million annual authorization; projected to increase to \$3.3 million in FY'02 due to increased park entrance fees.

Land Acquisition Fund

The Department of Conservation and Recreation Land Acquisition Fund, established in 1994, collects 1% of the gross annual revenues from the Wachusett Mountain Ski Area, a private ski resort operating on state land, and reinvests receipts for land acquisition.

Real Estate Property Levy and Sales

The Community Preservation Act (2000) enables a municipality to impose a surcharge of up to 3% on local real property levy. In return, communities receive state matching funds derived from a \$20 surcharge on all recorded instruments at registry of deeds and land court, except \$10 for municipal lien and no fee for homestead declaration. The state revenue source is expected to raise \$25 million annually. No sunset. Funds are split between open space protection, affordable housing and historic preservation.

The Cape Cod Land Bank (1998) enables fifteen municipalities on Cape Cod to impose a surcharge of 3% on local real property levy. In return, communities receive state matching funds, which are derived from state operating funds that are deposited in a trust in the state treasurer's office. State matching funds will expire at the end of FY02. Funds may be used for open space and aquifer protection. In FY05 Cape Cod communities received legislative authorization, through local vote, to transfer funds from the Cape Cod Land Bank to the Community Preservation Act, because Land Bank matching funds for open space protection have been expended

Nantucket Island Land Bank (1984) and Martha's Vineyard Island Land Bank (1986) enable these Islands to impose a transaction fee of up to 2% on real estate sales for open space acquisition.

Bonds for Land Acquisition

The Open Space Bond Bill, a program to protect and preserve Massachusetts's open space and critical water resources, authorized \$399 million and was approved on January 31, 1996. It includes money for habitat restoration only on lands in which the state holds an interest, but where private groups like TNC can do the restoration work. The money is appropriated in small amounts because of overall caps on capital spending and bonding, which in turn is constrained by big capital projects in other areas like the "Big Dig" highway project.

Updated 7/04

Michigan

Nongame Tax Check-off

This check-off was established in 1984 and is generating approximately \$600,000 annually. The Department of Natural Resources Wildlife Division as a grants program administers it.

Trust Fund

State Oil and Gas Revenues

The Michigan Natural Resources Trust Fund Act provides constitutional protection for the acquisition of land that is scenically beautiful or environmentally important. Money for the act is generated by the collection of oil and gas lease revenues, which produces about \$20 million annually. Of that money, 75% goes toward land acquisition and 25% goes toward development. The fund has a \$400 million cap, but has only reached \$75 million to date. Money is given directly to the Department of Natural Resources as well as in grants to local units of government. Money not spent is deposited in a trust.

Property Tax Incentives, Penalty Fees

There are two property tax incentive programs: PA 116-Farmland and Open Space Preservation Act and The Commercial Forest Reserve Act. Both of these programs have a term enrollment for conservation of farmland and forestry protection. When a party withdraws prior to expiration a penalty fee is charged. The money from penalty fees has been accumulating in a fund and by 1995 stood at about \$10 million. This money is spent for conservation purposes, including purchase of development rights on farmland.

Minnesota

Nongame Tax Check-off

This check-off raises about \$900,000 to \$1.1 million annually for the Minnesota Department of Natural Resources Nongame Wildlife Program.

Hunting and Fishing Licenses

Revenue from hunting and fishing licenses, which totals about \$120 million/biennium, goes into the Game and Fish Fund. The money funds mostly game programs, but some of this money goes to habitat stewardship, environmental review, enforcement, and trails.

Conservation License Plate Sales

Legislation establishing the conservation license plate program passed in the 1995 session and the license plates were first sold in 1996. Proceeds amount to nearly \$2 million annually and are directed as a public match to private donations of land and cash to the outdoor recreation system. Proceeds are used to acquire critical habitat.

Lottery

In 1988, voters approved two constitutional amendments, which created the Environmental and Natural Resources Trust Fund and established the Minnesota Lottery. Forty percent of net state lottery proceeds are deposited to the Trust Fund corpus, (approximately \$35 million annually). It is hoped the Fund will reach \$1 billion by 2025, the corpus now totals nearly \$300 million. Trust Fund appropriations are intended for projects with long-term benefits, i.e. land acquisitions, biodiversity surveys, and innovative community-based conservation projects. The State Legislature approves projects through the appropriations process.

Bonds for Land Acquisition

The legislature approves capital budget projects, including selling bonds for land acquisition. In the period from 1971 to 2001, nearly \$1 billion has been appropriated for land acquisition and restoration.

Sales Tax

In 2000, conservation advocates were successful in redirecting a sales tax on lottery tickets "lottery-in-lieu" toward wildlife, state/metro parks and zoo projects for a total of \$44 million per biennium. The sales tax on lottery tickets was enacted in the early 1990's to compensate for state budget shortfalls, and had the effect of reducing deposits to the Environment and Natural Resources Trust Fund. The new "Heritage Fund" is appropriated annually, usually one-time projects, by the legislature based on DNR recommendations.

Cigarette Taxes

A 2-cent/pack-cigarette tax goes toward the "Minnesota Future Resources Fund." This yields \$13-16 million biennium and is appropriated at the same time as Environment & Natural Resources Trust Fund earnings. Money is used only to "accelerate" outdoor recreation programs, including land acquisition, but primarily parks and trails development.

Updated 12/02

Mississippi

Tradelands/ Tideland Leases—"Coastal Preserve Program"

A partnership between TNC, the Secretary of State's office, and the Mississippi Department of Marine Resources focusing on coastal marsh and buffer land acquisition. Funds are generated from tradelands and tideland leases which the Casinos have provided on the coast, as well as DEQ/EPA and other grant funds obtained by the Coastal Preserve Program of the Mississippi Department of Marine Resources.

Environmental License Plate Sales

In 1997 a program was installed that generates funding for the Mississippi Department of Wildlife, Fisheries, and Parks. Through this program, they receive \$20 per tag, which has yielded a total of \$672,860 to date since 1997.

Nongame Tax Check-off

This check-off generated \$30,000 in 1995.

Updated 11/02

Missouri

Sales Tax (SWCP)

The State Parks/ Clean Water Initiative provides \$54 million through a one-half of 1-% sales tax evenly split between State Parks and Soil Conservation Districts. First approved in 1984 by voter initiative, the fund was extended for another 10 years in 1996. Revenues from the tax go to soil conservation programs which include:

- Cost-Sharing: Tax funds are used to reimburse landowners for up to 75 percent of the cost of implementing erosion-reducing BMPs.
- Loan Interest-Sharing: Landowners receive a refund for most of the annual interest costs on bank loans they have assumed for erosion control practices and conservation equipment such as no-till drills and planters.

- Special Area Land Treatment (SALT) program: A watershed-based program where the SWCDs direct technical and financial assistance to landowners within prioritized watersheds to reduce agricultural nonpoint source pollution.
- Soil Surveys: DNR soil scientists, with assistance from the USDA NRCS, map the state's soils, interpret data, and identify problem areas.
- District Assistance: DNR supports the local boards of the 114 SWCDs in Missouri. The SWCDs provide technical support to landowners and administer funds for soil conservation from local, state and federal sources.

In 1976, Missouri voters approved a statewide referendum called "Design for Conservation." It included a permanent provision providing 1/8 of one-percent of the sales tax to the Missouri Department of Conservation (MDC) for conservation activities. In the 25 years the State has collected the sales tax earmarked for conservation, MDC officials have spent more than \$2 billion acquiring 774,000 acres, starting programs and building infrastructure, giving Missouri the nation's third largest conservation budget per capita.

Updated 6/04

Montana

Hunting and Fishing Licenses

The Habitat Montana Program, established in 1992, sets aside a portion of state game licenses for the protection of habitat and the enhancement of biodiversity. Since 1992, this program has generated approximately \$2.5 million per year. The revenue can be used for outright purchase of land, but the state has primarily used the money to purchase conservation easements.

Mitigation

A mitigation fund established by the Bonneville Power Administration (BPA) was enacted in 1987, and generates from \$500,000 to \$800,000 per year for the protection of wetlands and habitat for certain species. This fund was created by an \$8 million mitigation fund after BPA built dams in the Kootenay and Flathead Rivers for drainage. The state is primarily purchasing conservation easements.

Updated 11/02

Nebraska

Nongame Tax Check-off

About \$50,000 from the check-off goes toward the Nongame and Endangered Species Conservation Act. This act authorizes habitat acquisition for species conservation.

Lottery

The Nebraska Environmental Trust Act was passed by the state legislature. This created the Nebraska Environmental Trust Fund, which received 25% of state lottery proceeds. After July 1997 this amount increased to 49.5%, totaling approximately \$12 million annually. These monies are used as an incentive for both public and private groups to focus efforts and resources on the highest priority environmental needs of the state emphasizing the acquisition of land in order to preserve wetlands and other areas critical to rare or endangered species. The state lottery was approved by constitutional amendment in 1992. This required a voter initiative.

Nevada

Bonds for Land Acquisition, Capital Improvement, Planning, and Wildlife Protection

The Nevada Parks and Wildlife Bond Act passed in 1990 and provided \$47.2 million. The bond provided \$28.9 million to both the Nevada Divisions of Wildlife and Nevada Division of State parks for land and water right acquisitions and capital improvements at existing state facilities. Funds were also allocated to Clark County (\$13 million) and Washoe County (\$6 million) to assist those local communities in their open space planning and land acquisition needs. The bond also included funding for the Nevada Natural Heritage Program (\$400,000), as well as a \$3 million loan opportunity to

Clark County to help launch the Desert Tortoise Habitat Conservation Plan. By early 2000, of the original \$47.2 million approved by Nevada's voters, \$45,338,298 have been expended or obligated. Due to interest generated by Clark and Washoe Counties, the remaining balance is \$4,338,298. All agencies indicate that remaining bond funds will be spent by the end of 2001. Below is a more detailed breakdown of how dollars were spent:

Land Acquisition- The Nevada Division of State Parks spent a total of \$4, 579, 822 on parkland and open space acquisitions. Lyon County totaled 3,229 acres and Washoe County totaled 259.97 acres. An additional \$292,141 was expended on land acquisition costs, bringing the grand total to \$4,871,963 for actual park land acquisition expenditures. Washoe County captured approximately \$738,500 of the bond. In the southern part of the county, the Davis Creek acquisition was completed in 1992 and in the northern part of the county, the Truckee River floodplain acquisitions were completed in 1994. Bond money was also strategically leveraged to match available ISTE federal dollars in the amount of \$500,000, as well as local and private and county dollars to complete the Truckee river acquisition.

Capital Improvement Projects- The bulk of funds was spent on capital improvement to existing parkland. State Parks spent an additional \$10,520,851 on much needed capital improvement projects and existing park facility development and rehabilitation. Numerous park projects were completed in Washoe County, including the Bartley Ranch project and South Valley Sports Complex, completed in 1991 and 1996. In total, Washoe County captured \$5.6 million for capital improvements to park facilities.

Master Planning and Feasibility Studies- Nevada State Park expenditures also included \$314,000 to complete and develop much needed feasibility studies and master plans for ten potential state park areas. The grand total for Nevada State Parks was \$15,891,195.

Nevada Division of Wildlife- \$13 million was set aside for wildlife related projects, including \$6 million for acquisition of wildlife habitat and protection of sensitive species, \$2 million for the development of existing fish and wildlife habitats and \$5 million for the purchase of water rights in the Lahontan Valley. In addition, \$3 million was designated for an interest free loan to Clark County to assist in the implementation of the Desert Tortoise Habitat Conservation Plan.

Mitigation

Mitigation fees are collected by the California and Nevada Tahoe Regional Planning Agency to purchase conservation easements through the Tahoe Mitigation Program.

Updated 7/01

New Hampshire

Migratory Waterfowl Stamp

The state Migratory Waterfowl Stamp Program generates monies for the acquisition of migratory waterfowl habitat.

Drinking Water Supply Land Grant Program

The NH Department of Environmental Services provides up to 25% provide 25 percent of the costs to acquire lands or protective easements for lands around public sources of drinking water to ensure the long-term protection of water quality. Current funding levels have dropped from \$1.5 million per year to \$600,000 over two years.

Land and Community Heritage Investment Program (LCHIP)

The LCHIP program, currently funded at \$3.2 million for 2001, invests up to 50% of cost of projects that ease conservation land and/or preserve historic structures. The state holds an interest. Funding for 2002-2003 is projected at \$5-9 million a year. The Fy05 budget cycle virtually ignored this program, allocating \$150,000 for continuing administrative operations.

Updated 7/04

New Jersey

Bonds for Land Acquisition (Garden State Preservation Trust)

New Jersey voters have approved 9 Green Acres Bond Acts since 1961, which provided a total of \$1.4 billion dollars for open space and farmland preservation through 1999. In addition, in November of 1998, New Jersey voters approved Public Question #1, which created a long-term stable source of future Green Acres funding by amending the state constitution to dedicate \$98 million from existing sales tax revenues each year for the next 30 years, for a total of almost \$3 billion in dedicated funds. This revenue stream will be used to support the issuance of revenue bonds and provide some "pay as you go" cash to continue the Green Acres and Farmland Preservation land acquisition programs. Public Question #1, which was supported by a coalition of more than 300 organizations and co-chaired by TNC, was passed by a 2-1 margin. This measure is expected to provide more than \$1.85 billion in bond revenues and cash payments for land acquisition over the next 30 years, with the balance of the dedicated revenues used to pay the debt service to retire these bonds over the next 30 years. Trust funds distribution: 50% to state, 40% for grants and low interest loans to local governments, 10% to nonprofits. Governed by a 9 member board (heads of DEP, Agriculture, State, and Treasury and 5 public members appointed by governor, house and senate).

State Income Tax Deduction

State income tax deduction for donations or bargain sales of land for conservation purposes, that works just like the federal tax incentive - i.e. it can be rolled over for up to 6 years

County and Local Dedicated Taxes

19 of New Jersey's 21 counties and more than 180 their 566 municipalities have local dedicated taxes for open space purposes

Updated 11/02

New Mexico

Nongame Tax Check-off

The check-off generates over \$100,000 a year and the money is used for nongame wildlife programs.

Hunting Licenses

The Document Stamp Program, including hunting licenses, generates over \$5,000,000 annually. A portion of this money is dedicated to land acquisition.

Bonds for Land Acquisition

In 1988, a \$400,000 bond was passed to fund the Natural Land Protection Fund. These monies were used for the protection of threatened and endangered species and natural areas. Funds have been spent, although \$275,000 was directly appropriated in 1994 by the state legislature.

Mineral Severance Tax

In 1988 the legislature earmarked a one-time allocation of \$500,000 of mineral severance tax monies to provide funds for the Natural Land Protection Fund.

Updated 6/04

New York

General Fund Appropriations

For FY 2003-2004 NY budgeted \$1.3B on the environment and parks out of a \$90B (State and Federal) annual budget. This includes the just over \$125M in non-general fund appropriations below, and other non-general fund programs. \$5m is included for "Zoos, Botanical Gardens and Acquaria" (ZBGA), of which TNC receives some \$140k for stewardship of existing preserves.

Nongame Tax Check-off

This check-off generates \$1 million annually. Around 1/4 of this money is targeted toward TNC projects. \$250,000 is allocated to the New York Natural Heritage Program.

Environmental License Plate Sales

Begun in January of 1996, all proceeds are dedicated to the State's Environmental Protection Fund (see below) for projects including open space protection. The license plate program generates about \$100,000 annually. New York state now has more than 200 different plates from which people can choose.

Real Estate Tax

The Real Estate Transfer Tax is New York's primary funding source, generating over \$500m in state revenue in FY'04. New York law dedicates \$112 million annually from this source to the Environmental Protection Fund, a dedicated fund established in 1993. Combined with other smaller revenue sources, this \$125m/yr fund is used to support open space, parks, and solid waste management programs. Approximately \$50 million is available for the EPF annually for open space and farmland protection, and another \$30 million for related programs. In FY 2002-2003 and 2003-2004 the State removed over \$400 m from this fund to provide emergency budget relief to the general fund, and issued over \$100 m in bonds to provide cash to meet project commitments.

State Bonds for Land Acquisition

In 1996, the \$1.75 billion Clean Water, Clean Air Bond Act was passed in New York which included approximately \$150 million for land acquisition. Funds from these and previous bond acts have all been spent or committed.

Local and County Bonds for Land Acquisition

In November 2002, 10 of 10 communities considering local ballot initiatives approved municipal open space and community preservation funding mechanisms worth about \$346.5 million. In all of 2002, 12 of 13 local initiatives were approved providing about \$364.5 million. TNC was instrumental in 6 of these, generating \$320 million in conservation funding, of which more than 65% will benefit TNC portfolio sites.

Updated 6/04

North Carolina

General Fund Appropriations

Annual allocations support the Clean Water Management Trust Fund and the Farmland Preservation Trust Fund. Also, for a specified, large purchaser there may be a one-time, General Fund appropriation. The CWMTF is controlled by an 18-member board (6 governor, 6 house, 6 senate). The Farmland Preservation Trust Fund does not have a state appointed board. The Farmland Preservation Trust Fund has not received funding for the past 2 years.

Nongame Tax Check-off

Revenues go to the NC Wildlife Resources commission for nongame programs.

Personalized License Plate Sales

The sale of these license plates generates approximately \$1.7 million annually for the Natural Heritage Trust Fund and the Parks and Recreation Trust Fund. Efforts are underway to get authorization for the P&R and Natural Heritage trust funds to use certificates of participation to borrow against their dedicated income stream.

Conservation Tax Credit

A credit is allowed against individual or corporate income taxes when real property is donated for conservation purposes.

Real Estate Transfer Tax

Of every two dollars generated from the real estate transfer tax, one-dollar goes to conservation, the other to local governments. Of the "conservation dollar", 75 cents goes to the Parks and Recreation Trust Fund for land acquisition and capital improvements (65%), local park projects (30%), and public beach access (5%); the remaining 25 cents goes to the Natural Heritage Trust Fund, used primarily for land acquisition. Most of the Natural Heritage Trust Fund supports protection of natural areas (threatened lands with outstanding natural and cultural values); a small portion is used for cultural preservation. The P&R Fund is administered by an 11 member board (3 appointed by the governor, 4 by the house speaker, and 4 by the senate president). A 9-member board (3,3, and 3) oversees the Natural Heritage Trust Fund.

Updated 7/04

North Dakota

Direct Appropriation

The state legislature appropriates monies to the Private Lands Initiative Program to buy land for wildlife and fish habitat restoration. Approximately \$1.8 million was allocated for the 1995-1997.

Updated 8/01

Ohio

Nongame Tax Check-off

The Natural Areas/Scenic Rivers check-off was established in 1984 to provide funds for the Division of Natural Areas and Preserves, which is housed in the Ohio Department of Natural Resources (ODNR). Since their inception, the wildlife and natural areas tax check-off programs have generated more than \$20 million for conservation programs in Ohio. In 2000, more than 140,431 Ohioans contributed a total of \$998,675 to these funds: \$556,803 for natural areas and preserves and \$441,872 for wildlife habitat and endangered species protection. The ODNR Division of Natural Areas & Preserves uses tax check-off funds solely for land acquisition, new facility development and special projects undertaken at Ohio's 123 state nature preserves and 20 state scenic river segments.

Wildlife Habitat Stamps, Hunting and Fishing Licenses

In 2000, the Division of Wildlife received \$28,503,300 from the sale of hunting and fishing licenses and game permits, most of which was used for operations. The sale of Wetland Habitat Stamps generated \$385,121 in 2000 for the Division of Wildlife.

Environmental License Plate Sales

Ohio has four license plate programs, which generate resources for natural resource protection. Since the first plate program began in 1993, over \$10.2 million has been donated towards the targeted programs directed by the ODNR. The Lake Erie License Plate Program, which is the oldest of the four, provides funds for the Lake Erie Protection Fund for water quality monitoring and shore protection. The program is run by the Lake Erie Commission and generated \$759,838 from 49,456 plate sales in 2000. The Scenic Rivers License Plate Program and the Wildlife License Plate Program are part of the Diversity and Endangered Species Fund run by the division of Wildlife, which includes income tax and plate sale profits. 57,522 Wildlife License Plates were sold in 2000, generating \$862,830 for the Fund. 10,517 sets of the Scenic Rivers License Plate were sold, garnering \$157,755 for the ODNR's Scenic River program. The newest license plate option is the Bald Eagle plate, created in 1999, to benefit the ODNR's management program for the endangered bird. In 2000, sales of this plate generated \$160,665 by selling 10,711 sets of plates.

Bonds for Land Acquisition

The Nature Works Bond Issue was passed by voters in November 1993 and authorizes the ODNR to issue up to \$50 million in bonds per year to a maximum of \$200 million at any time. The funds can be used for natural areas, park and recreation acquisition and development at the local and state level, water resources, primary dam repair and stream banking programs, conservation and habitat protection and limited health and safety projects. \$191 million had been allocated through FY2001.

Clean Ohio Fund

\$200 million, four-year statewide bond measure passed in November of 2000 for various environmental purposes. \$200 million for brownfield revitalization, \$150 million for greenspace and stream preservation, \$25 million for farmland preservation, and \$25 million for multi-use trail creation. Applicants for the bond funds may be local government or non-profit entities whose mission coincides with the application request. Applicants must provide a 25% local funding match, which can be in-kind services.

Updated 6/04

Oklahoma

Nongame Tax Check-off

Money from the check-off goes toward the Nongame Wildlife Improvement Program. The check-off generated about \$60,000 in 1995. Between 1995 and 1999, a total of \$241,000 was generated, with \$51,900 in 1999 alone. Because of the nature of the check-off program, people are only able to donate money towards conservation if they are receiving a refund. Therefore, if anyone wishes to donate money and is not receiving a check-off, their only option is to mail in a donation. Typically around \$7,000 is donated directly through mail, but in 1999 a record amount of \$17,600 was received.

Wildlife Habitat Stamps, Hunting and Fishing Licenses

Monies from the sale of Wildlife Habitat Stamps are used for the acquisition of land to manage game and nongame animals.

Two other programs, the Wildlife Conservation Fund and the Wildlife Heritage Fund, receive money from hunting and fishing licenses.

Wildlife Conservation License Plate Sales

The sale of these plates generated about \$27,000 in 1995 for habitat conservation. Between 1995 and 1999, a total of \$143,000 was raised through the license plate program, with \$38,000 in 1999. In FY 2001, there was a noticeable increase in the number of Conservation plate sales. This doubling of sales was caused by a change in the purchasing options for these plates. In years past, they had to be specially ordered and now citizens are able to purchase pre-numbered plates directly at their normal tag agency.

Updated 8/01

Oregon

Lottery

In 1998, Oregon voters approved a constitutional amendment allocating 15 percent of the state's lottery revenues to support for parks and watershed health and habitat conservation programs. These funds are divided equally between the Oregon Parks and Recreation Department and a conservation trust fund administered by the Oregon Watershed Enhancement Board. Two-thirds of the conservation funds are reserved for capital investments under the constitution. For the 2003-2005 biennium, the watershed board's share of the revenues was expected to total almost \$55 million, but the Legislature allocated about \$25 million to other agencies. The watershed enhancement board allocates most of the lottery funds through a competitive grants program focused on watershed health and habitat conservation, including restoration activities and acquisition of lands and conservation easements. Lottery funds also help support local watershed councils and technical assistance, fish and wildlife law enforcement, education and outreach, and monitoring.

Non-game Tax Check-off

Established by voter initiative in 1979, the tax check-off was one of the first in the nation. In 1974, 1.7% of all income tax returns participated. The average contribution of \$4.88 yielded a total of \$125,000 for the Wildlife Diversity Program in the Habitat Conservation Division of the Oregon Department of Fish and Wildlife. Check-off revenues have significantly declined from a high of around \$500,000 at their inception, probably due to "crowding out" from other competing check-offs on the return.

Interest Income

A unique source of funding for the Wildlife Diversity Program, implemented by legislative action in 1989, is a provision which provides the Program with 50% of the interest from the Department's checking account. The revenue from this mechanism has fluctuated greatly, from \$0 to as much as \$700,000 per biennium, with an average yield of \$200,000.

License Surcharges

A \$2 surcharge on hunting licenses, authorized by the state legislature in 1993 until 1997, generates \$1.2 million per biennium for the Access and Habitat Program. This program, administered by a 7-member governing-board, funds habitat restoration projects through grants. Varying surcharges on sport angling and commercial fishery licenses, authorized by the legislature from 1989 to 2003, generates \$13 million per biennium for the Fisheries Restoration and Enhancement Fund. This Fund, administered by an appointed board, funds projects to restore fisheries and their habitat through grants.

Migratory Waterfowl, Upland Bird, Non-resident Game Bird Stamps

The Migratory Waterfowl (begun in 1983), the Upland Bird (begun in 1990), and the Non-resident Game Bird Stamps are \$5 document stamps purchased in conjunction with sports licenses. Collectively and including the sale of associated artwork, they generate around \$600,000, which is administered and distributed by the Oregon Department of Fish and Wildlife's Migratory Game Bird Program. Funds are used to pay for a variety of program-related activities as well as partnerships for habitat conservation and research.

Updated 8/04 by Defenders of Wildlife

Pennsylvania

Nongame Tax Check-off

\$100,000 was generated annually from the check-off in its first few years of existence, but it is basically defunct today. Money raised went to the Heritage program.

Direct Appropriation

In addition to the \$100,000 from the check-off, \$300,000 is appropriated from the state's general fund for Heritage Programs.

Hunting and Fishing Licenses

The money generated through fishing and hunting fees is allocated to their respective Commissions. A small portion goes toward the nongame program.

Environmental License Plate Sales

In 1995, \$3 million was generated from the sale of environmental license plates. All of the money generated from this program went into the Wildlife Fund as income check-off. In 1998, the fund was exhausted as the buying of plates declined.

Real Estate Transfer Tax

Of the Real Estate transfer tax revenues, 15% is designated for the Keystone Recreation Park and Conservation Fund. Of that amount, approximately \$3.5 million (30%) is allocated to the Department of Conservation and Natural Resources (DCNR), which uses the money for land acquisition.

Bonds for Land Acquisition

The Key 93 initiative provided a total of \$50 million in bonds over three years for land acquisition, improvement and rehabilitation of parks, recreation facilities, educational facilities, historic sites, zoos and public libraries.

Cigarette Taxes

Forty cents from every pack of cigarettes sold goes into the Farmland Purchase of Development Rights Program. Annually, this program raises about \$20 million.

Rhode Island

General Assembly 2004 Bond Allocations

The 2004 General Assembly allocated a total of \$33 million for open space preservation. Of this, \$15 million went towards the State Land Acquisition Program, \$10 million towards the Local Open Space Grants Program, and \$8 million was allocated for the Water Resources Board. An additional \$18 million went towards the Recreation Development Program. The Farmland Preservation Program was not directly funded.

Narragansett Bay Clean Water Fund

This fund, established by a year 2000 bond pulls funds from both the bond pool and matching general assembly allocations. In 2004, Bond allocations totaled \$60 million and general allocations amounted to \$19 million.

Bond for Open Space

A 2000 bond initiative provides \$34 million over five years for open space and recreational development. Of the \$34 million, \$23.5 million will be allocated for state and local open space preservation, including preservation of habitat, farmland, forest, greenways and protection of public drinking water supplies; \$10.5 million will be put towards development of recreational facilities and parks. A 1998 bond initiative provided \$15 million for acquisition of open space, protection of greenways and development of bike paths.

Updated 7/04

South Carolina

Nongame Tax Check-off

Money from this check-off goes to the Nongame Wildlife and Natural Areas Fund. The check-off generated about \$80,000 for the fund in 1995.

Trust Fund

State and Federal Appropriations

The Heritage Trust Program receives money from state and federal appropriations, bond revenues, securities, and other sources. In 1995, funding stood at \$2 million with a \$20 million backlog of acquisitions.

Real Estate Transfer Tax

There is a 20-cent tax for every \$1,000. In 1995, this generated about \$1.8 million for the Heritage Land Trust.

Environmental License Plate Sales

In 1995, the sale of these plates generated about \$50,000 for land acquisition.

Conservation Incentives Act

This provides a state income tax credit for voluntary donations of land or for conservation easements.

Conservation Bank Act

Beginning in July of 2004, a portion of the real estate transfer fee (approximately \$8-10 million/year) will go towards the purchase of conservation easements or fee simple property. These grants will be awarded on a competitive basis.

Updated 6/04

South Dakota

Hunting and Fishing Licenses

Money from hunting and fishing license revenues goes toward habitat conservation; 1996 revenues = \$30,000

Updated 6/04

Tennessee

Hunting and Fishing Licenses

The sale of fishing and hunting licenses generates about \$8 million annually. All of this money is used for conservation.

Revenues Collected from Extraction of State-owned Mineral Interests

The interest gained from the revenue is rolled into the State Lands Acquisition Fund (figures not available).

Real Estate Transfer Tax

In 1996, the Real Estate Transfer Tax was 37 cents per \$1000 spent on real estate. Of this 37 cents, 3.25 cents goes toward the Tennessee Wildlife Resource Agency's Wetlands Acquisition Fund, and 1.75 cents goes toward the State Lands Acquisition Fund (SLAF). A smaller portion of the tax goes toward the Local Parks Land Acquisition Fund, which requires a 1:1 match by county and municipal governments. In 2001, the tax generated between \$5-\$6 million for the Tennessee Wildlife Resource Agency. Annual total for conservation: \$8 million. The SLAF was originally scheduled to sunset in FY08, but was zeroed out in FY04 in the face of serious state budget woes. Until SLAF can be reinstated (most likely in FY09), the state will try to allocate \$10 million annually from the state general fund towards conservation measures. The governor can also make one-time allocations to special projects.

Updated 6/04

Texas

Document Stamp

Document stamp revenues from the sale of hunting and fishing licenses generated about \$48 million in 1995.

Sporting Goods Tax

The sporting goods tax is a major source of funding for conservation measures. In 1996, this tax generated close to \$32 million. Of this money, \$15.5 million went toward the State Parks Fund; \$15.5 million went toward local government entities who can then loan this money out in grant form for local parks, and \$1 million went toward a capital account related to parks. This tax has an annual cap of \$32 million.

License plate program

Horned Toad license plate program. Sale of these plates generates approximately \$200,000.

Updated 12/02

Utah

Nongame Tax Check-off

The check-off generates over \$100,000 per year for the Utah Division of Wildlife Resources to support nongame programs.

Duck Stamp

Duck Stamp revenues for wetlands acquisition generate about \$300,000-\$400,000 per year.

Environmental License Plate Sales

The sale of environmental license plates generates over \$50,000 per year. All of this money goes to the Habitat Council for land acquisition.

Conservation Grants

The LeRay McAllister Critical Land Conservation Fund joins with local governments, private individuals, and non-profit organizations to conserve or restore critical lands in Utah. Every critical land project has multiple benefits such as wildlife habitat, water quality, agricultural land preservation, and public access to critical lands. In the first 18 months of work, the Commission has helped conserve or restore approximately 9,400 acres of critical land throughout Utah. Grants have been approved or are pending in 12 counties. The approved grants total over \$4.7 million and have been matched with over \$17 million of other funds. Eighteen projects all over the state have been completed as of February 12, 2001. During the 2004 legislative cycle, the fund received \$482,600 in annual appropriations and \$300,000 more in one-time appropriations. 7th cycle pre-applications for funding have been accepted, totaling \$4,163,000. For more information, visit <http://governor.utah.gov/planning/lerayoverview.html>.

State and Federal Appropriations

The state of Utah receives the following direct state and federal appropriations:

- The state direct appropriation is a general fund appropriation of \$90,000 a year that goes toward the Utah Division of Wildlife Resources for Heritage Program.
- The federal direct appropriation is for \$120,000,000 over the next 20 years and goes to the Central Utah Project (CUP) mitigation fund for riparian acquisition and restoration.

Updated 6/04

Vermont

Nongame Tax Check-off

This check-off generated around \$141,380 in 2002. All of this money goes toward the non-game and natural heritage program. In addition, a 'conservation license plate' option generated approximately \$89,000 for the non-game and natural heritage program in 2002.

Housing and Conservation Fund

Vermont has a continuing commitment to this fund that is filled in different ways each year, depending on where funds are available. Since 1988, money has come from bonding or a general fund dependent on property transfer receipts, or from a combination of separate sources. Each year half of the fund goes to housing projects and half to conservation projects.

Real Estate Transfer Tax

Since 1988, a Property Transfer Tax has funded (among other things) the Vermont Housing & Conservation Board, which makes grants to support affordable housing and conservation projects. The tax rate is .5% of the first \$100,000 of value for a principal residence and 1.25% of valuation for real estate transfers above this \$100,000 threshold. Approximately one-half of the receipts from this tax are allocated to VHCB; these funds are divided again between housing and conservation projects.

Bonds for Land Acquisition

In some years, capital bonding allocations are made to support affordable housing and conservation projects. The highest amount of money contributed under this approach was \$11,650,000 in FY '93. There have been no such bonded funds authorized since FY '98.

Direct Appropriation

In some years, the Legislature makes direct appropriations in support of VHCB, ranging from a high of \$6,000,000 in FY '00 to a low of \$577,000 in 2002. In some years, no appropriation is made in this category.

Updated 11/02

Virginia

Nongame Tax Check-off

This check-off generated about \$167,970 in 2001 for the nongame program.

Virginia Land Conservation Foundation

As of November 2002, Virginia still does not have a statewide-dedicated funding source, although The Nature Conservancy is heading a coalition that is seeking a significant, reliable funding source for land conservation.

Virginia does, however, have the Virginia Land Conservation Foundation. The foundation, which was established in 1999, receives appropriations from the General Assembly. Since its inception, funding for the VLCF has fluctuated -- \$1.75 million in 1999, \$6.2 million in 2000, and \$6.2 million in 2001. However, due to problems with the state budget, the \$6.2 million in 2001 was zeroed out. Under a statutory formula, any money received by

the VLCF is divided as follows: 25% to the Virginia Outdoors Foundation (which protects mostly farmland); and 75%, divided equally, between natural area protection, open space and parks, farmland and forest production, and historic area preservation. Funding for this program has been ignored since 2000, but is slated to receive \$5 million in the 2005/06 biennium.

The Water Quality Improvement Fund received \$30 million in new revenue for the 05-06 biennium.

TNC has for several years advocated legislation that would dedicate \$40 million in state recordation tax revenues to the VLCF. In 2001, both gubernatorial candidates endorsed this legislation. Because of opposition to the proposal from the chairman of the Senate Finance Committee and declining state revenues, Governor Warner proposed a \$5 per ton tipping fee on solid waste disposal in early 2002. This fee would have generated about \$75 million per year, \$30 million of which was slated for the VLCF. The proposal was narrowly defeated in the legislature, and likely will be introduced again in the 2003 legislative session.

Motor Vehicle Registration Fee

Under the 2003-2004 budget bill, the Department of Motor Vehicles is imposing a \$2 dollar "opt-out" fee to generate \$5 million for the 2007 anniversary of the Jamestown settlement. If everyone pays the fee, it will generate \$15 million per year. All of the money generated above \$5 million will go to the VLCF. Traditionally, this has generated \$1-2 million for the VLCF

Bonds for Land Acquisition

In 2002, voters approved general obligation bonds for parks and natural areas that included \$13.2 million for natural area land acquisition and 22.5 for state parkland acquisition. Also in 2002, the General Assembly directed the Virginia Public Building Authority to issue \$20 million in bonds for Department of Conservation and Recreation land acquisition. About one third of this amount is slated to be spent on natural area acquisition. The rest will be used to purchase a land for state parks.

Updated - 7/04

Washington

Real Estate Transfer Tax

A two-year transfer tax was enacted in 1987. This tax generated \$18 million in the two years it was in existence, and was used to acquire land for natural area preserves, natural area preserves, natural resources conservation areas, and other conservation programs. In 1990 County governments were authorized, with the approval of the majority of voters in the county, to impose a 1-% tax on the selling price of real property. The proceeds of the tax are to be used for acquisition and maintenance of conservation areas. One of the thirty-nine counties has imposed this tax.

Direct Appropriation

The legislature established the Trust Land Transfer Program in 1989 to address the management of state school trust lands by the Department of Natural Resources (DNR). Since its inception, the legislature has appropriated \$472 million under this program, which has allowed the legislature to transfer over 79,000 acres of ecologically valuable land out of the timber harvest revenue producing school trust and into protected status.

In 1990, the legislature established the **Washington Wildlife and Recreation Program** to fund the acquisition of lands for wildlife conservation and outdoor recreation and to provide recreation facilities. Since then, the legislature has appropriated a total of \$412 million, funding over 650 projects ranging from critical habitat, natural areas, and urban wildlife habitat, to local parks, state parks, trails, and water access sites.

In 1999, the legislature created the **Washington Salmon Recovery Funding Board** to guide spending of state and federal appropriated funds for state and local salmon habitat protection and restoration projects. Since its inception, state has appropriated \$ 60 million to over 360 projects. This \$60 million state investment has matched over \$125 million in federal and \$60 million in local money for recovery of the endangered salmon.

The Washington Natural Heritage Program is part of the Washington Department of Natural Resources. The program depends on an appropriation of approximately \$1 million per biennium to support its operating budget.

Updated 7/04

West Virginia

Environmental License Plate Sales

The Fall 1996 ballot referendum created a conservation license plate for Nongame Wildlife and Natural Heritage programs which was activated July 1, 1998. The license plates were very successful early on, yielding about \$125,000, but now are getting competition from other special interest plates.

The money from this source is essentially earmarked for the Non-game/Natural Heritage program, but basically substitutes for dollars previously allocated as a line item in the state budget. It is a bit less painful for the legislators, but essentially a wash in terms of total dollars. None of these dollars are for land acquisition.

Currently there is no statewide strategy or mechanism for protection of important natural areas (though they have worked effectively in piece-meal fashion with state and federal agencies).

Updated 6/04

Wisconsin

Nongame Tax Check-off

In 1996, this check-off on the personal income tax form generated \$600,000 for non-game research and habitat acquisition. In 2000, the check off was also added to corporate tax returns. It is matched 1:1 with state GPR funds.

Wisconsin Stewardship Program

Originally passed in 1989, this program allocates \$60 million per year for land protection and capital improvements on conservation lands. This program will expire June 30, 2010. Of the \$60 million, \$45 million is for conservation land acquisition. This program also provides grants to NGO's like the Conservancy for land protection. TNC WIFO has received approximately \$5 million in match grants over the first 12 years of stewardship. Together, over 225,00 acres have been protected. The program is supported by 20-year general obligation bonds.

Environmental License Plate Sales

This program was established in 1995. During the first year, 14,000 plates sold at \$25 per plate which generated around \$350,000. In FY97, \$550,000 was raised. All revenues go to Bureau of Endangered Resources.

Updated 12/02

Wyoming

Hunting and Fishing Licenses

Money generated from the sale of fishing and hunting licenses goes into the Wyoming Land Use Management Planning Program (WLUMP). WLUMP factors in different kinds of habitat by mapping out ranges and overlapping them to determine the "hotspots" or land most valuable for multiple use. Property is ranked according to its highest use, with the top one-third slated for purchase. In 1996, the account had \$500,000.

There is another program known as the **Wildlife Trust Fund**. This fund receives money from licenses, application fees and excess from the Game and Fish Department. It uses all these monies to purchase land for wildlife habitat. In 1996, there was approximately \$14 million in the fund, which generated about \$1.1 million in interest.

Updated 11/02