

| State: | Bonds | RETT | Gaming | Severance | Sales | Voluntary | Fees |
|--------|-------|------|--------|-----------|-------|-----------|------|
| AL | ? | | | *** | | * | 28 |
| AK | | | | | | | 23 |
| AZ | | | *** | | | * | 28 |
| AR | | *** | | ** | *** | | 33 |
| CA | ***** | | | | *** | *** | 187 |
| CO | ? | | *** | | | *** | 21 |
| CT | *** | | | | | *** | 8 |
| DE | ** | ** | | | | ** | 11 |
| FL | ***** | **** | | ** | | | 83 |
| GA | *** | ? | | | | ** | 161 |
| HI | | ** | | | | | 23 |
| ID | | | | | | * | 59 |
| IL | *** | *** | ** | | | * | 18 |
| IN | | | | | | ** | 54 |
| IA | | | *** | | | * | 34 |
| KS | | | | | | * | 22 |
| KY | | | | ** | | * | 104 |
| LA | ? | | | *** | | * | 67 |
| ME | ** | | ** | | | ** | 17 |
| MD | *** | **** | | | | ** | 36 |
| MA | *** | *** | | | | | 55 |
| MI | ** | | | ** | | ** | 42 |
| MN | ***** | | *** | | *** | ** | 62 |
| MS | | | ? | ? | | ** | 26 |
| MO | | | | | **** | | 21 |
| MT | | | | | | | 37 |
| NE | *** | | *** | | ** | * | 25 |
| NV | *** | | | | | | 9 |
| NH | | | | | | | 15 |
| NJ | ***** | | | | | * | 337 |
| NM | * | | | * | | ** | 37 |
| NY | ***** | **** | | | | ** | 233 |
| NC | | *** | | | | ** | 37 |
| ND | | | | | | | 15 |
| OH | *** | | | | | *** | 42 |
| OK | | | | | | * | 29 |
| OR | | | *** | | | * | 154 |
| PA | *** | *** | | | *** | * | 80 |
| RI | *** | | | | | | 8 |
| SC | | *** | | | | ** | 40 |
| SD | | | | | | | 16 |
| TN | | *** | | ? | | | 42 |
| TX | | | | | *** | * | 73 |
| UT | | | | | | * | 10 |
| VT | *** | *** | | | | * | 8 |
| VA | *** | | | | | *** | 15 |
| WA | | *** | | | | | 214 |
| WV | | | | | | * | 41 |
| WI | **** | | | *** | | * | 73 |
| WY | | | | | | | 4 |
| Total | 25 | 15 | 9 | 10 | 7 | 35 | |

State Natural Resources Funding Sources

Key:

- * = less than one million dollars
- ** = one to ten million dollars
- *** = ten to one hundred million dollars
- **** = one hundred million to one billion dollars
- ***** = over one billion dollars
- ? = funding source is used but amount of revenue not documented

Bonds = State issued tax exempt bonds for parks, recreation, or natural resources

RETT = Real Estate Transfer Tax with all or some revenue dedicated to natural resources protection

Gaming = Lottery or other gambling revenues of the state partially dedicated to natural resources protection

Severance = State excise tax on natural resources removed, with some revenues dedicated to natural resources protection

Sales = State sales tax revenues partially dedicated to natural resources protection

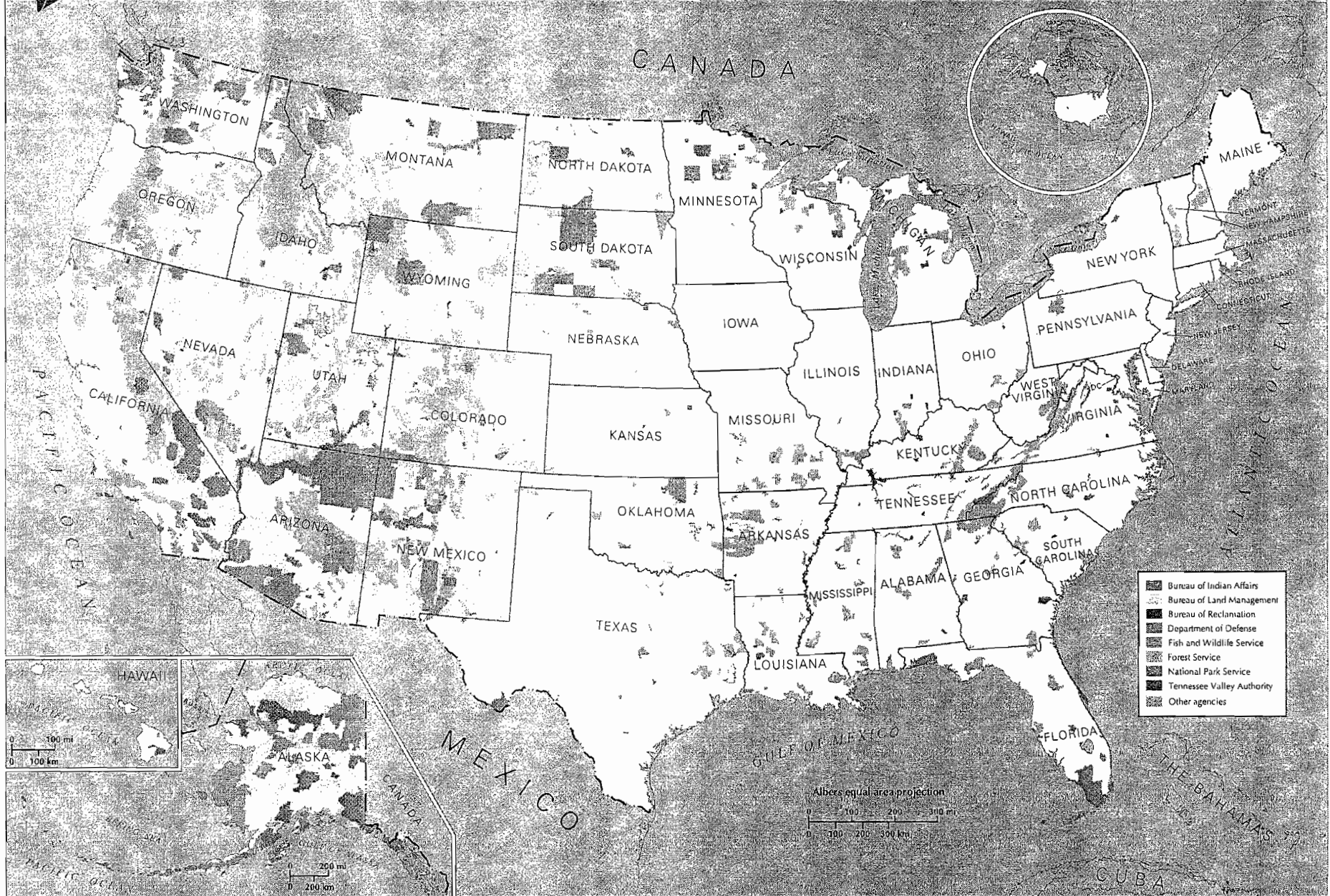
Voluntary = Revenues derived from voluntary income tax check-offs for wildlife, specialty license plates, income tax credits for donation of interest in conservation lands, or other voluntary contribution programs

Fees = State general revenues for parks, recreation, and natural resources as reported by the states to the U.S. Census Bureau for Fiscal Year 2005. Local government expenditures are not included, but capitol investment and operation expenses of the state are included and **rounded to millions of dollars**. Examples include user fees, licenses, permits, and some dedicated revenue sources, such as bonds.

Sources:

1. **Land Conservation Financing**, The Conservation Fund, Mike McQueen and Ed McMahon, 2003
2. State Level Conservation Funding Mechanisms, The Nature Conservancy, 2004
3. Dedicated State Tax Revenues: A Fifty State Report, Fiscal Planning Services Inc., 2000
4. State Tax Incentives for Conservation, The Nature Conservancy, 2006

Prepared by Duane Sand (dsand@inhf.org or 515-288-1846)



Funding Source: Financed Land Acquisitions/Capital Improvements

Issue: Land purchases merit state financing because the rate of appreciation of recreation land values far exceeds any interest costs for land purchases. Likewise, economic development and tourism attractions; such as destination recreation trails or banner parks, may warrant financing based on economic benefits.

Status:

- Iowa has generally avoided the use of **general obligation bonds** repaid from the state general fund, but the state uses several financing mechanisms to serve the public. For example, state agencies ended FY05 with \$325 million in obligations even though no new debt was issued that year.
- Several state authorities are authorized to issue **revenue bonds** to be repaid from moneys generated by a project of facility. The Honey Creek Destination Park provides an example of conservation development funds. However, most conservation projects lack reliable revenues for project specific bonds.
- The legislature has committed **wagering tax revenues for economic development investments** such as the Vision Iowa Program. Some conservation investments may be an appropriate part of Vision Iowa.
- The state sometimes uses **lease purchase agreements or certificates of participation** to finance property purchases. Appropriations are budgeted long-term to fulfill the financing agreement, but title to property is not transferred until the last payment is made. These financing tools can produce interest rates comparable to tax exempt bonds when partnering with non-profit conservation organizations, while avoiding some of the political negatives of bonding.
- Many once in a lifetime opportunities for conservation will happen in the next few years because of the advanced age of rural landowners. A large pool of bond funds or large multi-year budgets for purchases will be needed to secure prime recreation properties and critical habitats.

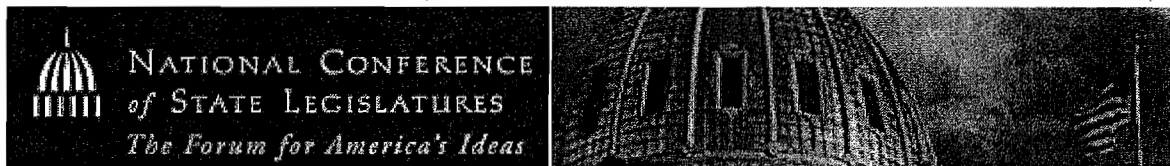
Proposed Recommendations:

A major initiative based on financing of land purchases and recreation improvements should be funded with 10 to 20 years of wager tax revenues budgeted for debt retirement.

Prepared by Duane Sand (515-288-1846, dsand@inhf.org)

Examples of Dedicated State Conservation Funds
(millions of dollars)

| State | Bonds | Real Estate Transfer Tax | Conservation Uses |
|----------------|-----------------------|--------------------------|---|
| Alabama | 1998 – unknown amount | | |
| Arkansas | | 12 | State parks |
| California | >10,000 (4 issues) | | State parks, rivers, natural areas, watersheds, parks, farmland, cultural resources |
| Colorado | 2001- unknown amount | | |
| Connecticut | 105 | | State parks/forests |
| Delaware | 70 | 10 | Open space |
| Florida | 6,000 | 300 (pays bonds) | Parks, greenways, trails, water protection |
| Georgia | 115 (5 issues) | (pays bonds) | River corridors |
| Hawaii | | 2 | Forests/natural areas |
| Illinois | 528 (3 issues) | 30 | Natural areas, open spaces, outdoor recreation |
| Louisiana | 1990 – unknown amount | | |
| Maine | 58 (3 issues) | | Parks, natural areas, open space |
| Maryland | 219 | 118 (pays bonds) | Open space, parks, natural areas, farmlands |
| Massachusetts | 339 | 25 | Open space, historic preservation, habitat restoration |
| Michigan | 50 | | Parks, recreation |
| Minnesota | >1,000 (5 issues) | | Parks, wildlife, open spaces |
| Nevada | 247 (2 issues) | | Water quality, trails |
| New Jersey | 3,250 (5 issues) | | Open space, farmland protection |
| New York | 1,750 | 125 | Parks, open space, clean water, clean air |
| North Carolina | | 12 | Parks, natural areas |
| Ohio | 600 (2 issues) | | Brownfields, open space, farmland protection, trails, parks, wildlife |
| Pennsylvania | 50 | 38 | Parks, natural areas |
| Rhode Island | 34 | | Parks, open space, farmlands, forests |
| South Carolina | | 12 | Parks, natural areas, farmland |
| Tennessee | | 13 | Parks, trails, natural areas |
| Vermont | 11 | 11 | Natural areas, farmlands |
| Virginia | 55 | | Parks, natural areas |
| Wisconsin | 600 | | Land conservation, park improvements |



Real Estate Transfer Taxes

| State | Tax Description | Transfer Fee Rate |
|----------------------|---|--|
| Alabama | Deeds: \$0.50 per \$500 Mortgages: \$0.15 per \$100 | 0.1% 0.15% |
| Alaska | None | |
| Arizona | \$2 fee per deed or contract | Flat fee |
| Arkansas | \$3.30 per \$1,000 | 0.33% |
| California | Local option transfer tax: \$0.55 per \$500 | 0.11% |
| Colorado | Transfer tax: \$0.01 per \$100 | 0.01% |
| Connecticut | Transfer tax rates: 0.61% to 1.11%; nonresidential is 1% and residential has two tiers of either 0.5% or 1% based on value. | 0.5% up to \$800,000; and 1% of value over \$800,000, plus .11% municipal tax. |
| Delaware | Transfer tax: state-local combinations from 1.5% to 2% | 1.5% to 2% |
| District of Columbia | Transfer tax: 1.1% Mortgage Tax: up to \$250,000 | 1.1% 1.1% |
| Florida | Conveyance of realty: \$0.70 per \$100 (0.6% if county surtax) Mortgage tax: \$0.35 per 100 | 0.7% 0.35% |
| Georgia | \$0.10 per \$100 | 0.1% |
| Hawaii | Transfer tax: \$0.10 to \$0.30 per \$100; \$0.15 to \$0.35 per \$100 without homeowner exemption. Mortgage fee 0.1%. | 0.1% to 0.3% 0.15% to 0.35% 0.1% |
| Idaho | None | |
| Illinois | County: \$0.25 per \$500 State: \$0.50 per \$500 | 0.05% 0.1% |
| Indiana | None | |
| Iowa | \$0.80 per \$500 | 0.16% |
| Kansas | Mortgage fee: \$0.26 per \$100 | 0.26% |
| Kentucky | Transfer tax: \$0.50 per \$500 | 0.1% |
| Louisiana | None | |
| Maine | Transfer tax: \$2.20 per \$500 | 0.44% |
| Maryland | Mortgage tax (local): \$2.20-\$4.00 per \$500 Transfer tax: 0.5% or (0.25% for first-time buyers) | 0.44% to 0.80% 0.5% |
| Massachusetts | Transfer tax: \$4.56 per \$1000 (0.4% plus 14% surtax); also \$10 to \$20 document fee | 0.456% |
| Michigan | State: \$3.75 per \$500 County: \$0.55 per \$500 or \$0.75 per \$500 depending on plus per 2 million population | 0.75% 0.11% to 0.15% |
| Minnesota | Deed tax: \$1.65 per \$500 Mortgage registry tax: \$0.23 per \$100 | 0.33% 0.23% |
| Mississippi | None | |
| Missouri | None | |
| Montana | None | |
| Nebraska | Transfer tax: \$1.75 per \$1,000 | 0.175% |

| | | |
|----------------|---|--|
| Nevada | \$0.65 per \$500 up to 400,000 county population \$1.25 per \$500 more than 400,000 county population (and local option mid-size county 0.1%) | 0.13% 0.25% |
| New Hampshire | Transfer tax: \$0.75 per \$100, paid by buyer and by seller | 1.5% |
| New Jersey | Transfer tax varies based on price and tax status (seniors, disability) | 0.4% |
| | Homes over \$1 million add 1% surtax | 1.21% rates based on value |
| | .1% local rate | 1% |
| New Mexico | None | |
| New York | Realty transfer, state: \$2 per \$500 up to \$1 million; 1% additional over \$1 million | 0.4% or 1.4% over \$1 million |
| | Mortgage recording tax, state: \$1.00 per \$100 | 1.0% |
| | Mortgage, New York City: \$1.00 to \$1.12 per \$100 | 1% to 1.12% |
| | Realty transfer, New York City: 1% to 1.425% based on plus per: \$550,000 home value | 1% to 1.425% |
| North Carolina | Transfer tax: \$1 per \$500 | 0.2% |
| North Dakota | None | |
| Ohio | Transfer tax: \$0.10 per \$100 plus local option \$0.30 per \$100 | 0.4% (0.1% plus 0.3% local) |
| Oklahoma | Deed stamp tax: \$0.75 per \$500 Mortgage registration tax: \$0.02 to \$0.10 per \$100 based on term of mortgage | 0.15% 0.02% to 0.1% |
| Oregon | None | |
| Pennsylvania | Documentary stamp tax: 1% Philadelphia 3% and Pittsburgh 1.5% to 2% County rates widely vary | 1% |
| Rhode Island | Realty conveyance tax: \$2.00 per \$500 | 0.4% |
| South Carolina | Deed recording fee: \$1.85 per \$500 (\$1.30 state, \$0.55 county) | 0.37% |
| South Dakota | \$0.50 per \$500 | 0.1% |
| Tennessee | \$0.37 per \$100 Mortgage tax: \$0.115 per \$100 | 0.37% 0.12% |
| Texas | None | |
| Utah | None | |
| Vermont | Property transfer tax: 1.25% unless property is owner-occupied, in which case tax is 0.5% on the first \$100,000 of value and 1.25% over \$100,000. Qualified farms: 0.5% plus capital gains tax on land sales, based on length of ownership | 1.25% (or marginal rates based on value) |
| Virginia | Transfer tax: \$0.50 per \$500 | 0.1% |
| | Mortgage tax: \$0.15 per \$100 up to \$10 million value, more thereafter. Local option for 1 per 3 more of state recordation tax. | 0.15% |
| Washington | Real property sale excise tax: 1.28% of sales price, plus local option tax currently ranging from 0.25% to 0.75%. | 1.28% 1.53% to 2.03% combined with local option |
| West Virginia | Transfer tax: \$1.65 per \$500 (\$1.10 state, \$0.55 county); local option \$0.55 more. | 0.33% |
| Wisconsin | Transfer tax: \$0.30 per \$100 | 0.3% |
| Wyoming | None | |

Sources: NCSL and Commerce Clearing House State Tax Guide May 2005. Compiled by National Conference of State Legislatures Fiscal Affairs Program.

Posted May 2005.

Email statetax-info@ncsl.org for more information.

[Visitor counts for this page.](#)

© 2007 National Conference of State Legislatures, All Rights Reserved

Denver Office: Tel: 303-364-7700 | Fax: 303-364-7800 | 7700 East First Place | Denver, CO 80230 | [Map](#)

Washington Office: Tel: 202-624-5400 | Fax: 202-737-1069 | 444 North Capitol Street, N.W., Suite 515 | Washington, D.C. 20001

Funding Source: State Revenue from Wagering/Gaming

- The following list is the current priority for Wagering Tax Allocation adopted in 2001:
 1. \$60 million to state General Fund
 2. \$15 million to the Vision Iowa Fund
 3. \$5 million to the School Infrastructure Fund
 4. **The remainder to the Rebuild Iowa Infrastructure Fund (RIIF)**
- The Environment First Fund was promised \$35 million/year from RIIF. **New environmental spending is less than promised because activities previously covered by the General Fund have been transferred to Environment 1st for funding**
- RIIF is projected to have over \$180 million per year in appropriable revenues due to increased gambling revenues and the completion of payments to the Endowment for Iowa's Health/Tobacco Settlement Trust Fund which have taken \$70 to \$80 million/year.
- The RIIF fund is solely designated for "vertical infrastructure" (IC Section 8.57(5)c). It allows **land acquisition and construction, major renovation and repair of buildings**, all appurtenant structures, utilities, site development and **recreational trails**. It **does not allow** "routine, recurring maintenance or operational expenses or leasing of a building.
- Outdoor recreation investments are important pieces of this public infrastructure that have been under-funded. These quality-of-life investments are essential to growing Iowa's economy, whether they are funded through economic development bills or infrastructure and capital improvement appropriations.
- There are **precedents** for wagering revenues being dedicated to paying principle and interest on state issued **tax-exempt bonds for special needs** (i.e. Vision Iowa).
- Land acquisition merits bonding because inflation/appreciation of land values far exceed interest rates. Likewise, the development of state supported destination parks, banner parks, destination recreation trails, lake restoration and Iowa's Great Places may warrant bonding for economic development and tourism purposes.

Possible Committee Recommendation:

1. Substantially increase the Environment First Fund beyond \$35 million
2. Restore the Environment First Fund by moving several line items back to the General Fund, by fully funding REAP and by issuing bonds for priority land acquisition and infrastructure needs.

Income and Apportionment of State-Administered Lottery Funds: 2005

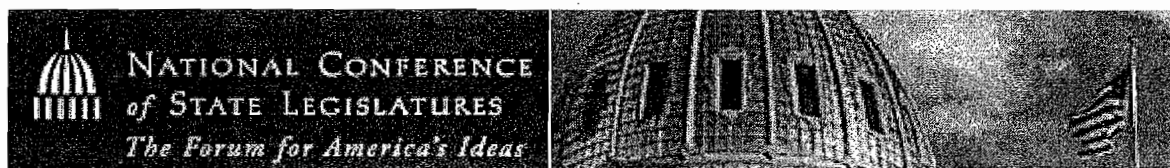
(Amounts are in thousands)

| State | Income -- ticket sales excluding commissions | Apportionment of funds | | |
|----------------|---|------------------------|----------------|---|
| | | Prizes | Administration | Proceeds available from ticket sales |
| | | 1 | 2 | 3 |
| United States | 48,421,642 | 30,089,116 | 2,224,674 | 16,107,852 |
| Alabama | - | - | - | - |
| Alaska | - | - | - | - |
| Arizona | 371,056 | 220,298 | 34,498 | 116,260 |
| Arkansas | - | - | - | - |
| California | 3,101,144 | 1,795,254 | 159,791 | 1,146,099 |
| Colorado | 420,664 | 253,199 | 43,773 | 123,692 |
| Connecticut | 934,901 | 573,000 | 90,196 | 271,705 |
| Delaware | 407,566 | 59,830 | 46,378 | 301,358 |
| Florida | 3,278,728 | 2,044,246 | 141,609 | 1,092,873 |
| Georgia | 2,546,567 | 1,633,277 | 110,963 | 802,327 |
| Hawaii | - | - | - | - |
| Idaho | 105,311 | 69,593 | 10,630 | 25,088 |
| Illinois | 1,683,767 | 1,005,184 | 60,889 | 617,694 |
| Indiana | 676,422 | 455,332 | 35,335 | 185,755 |
| Iowa | 193,327 | 113,456 | 28,572 | 51,299 |
| Kansas | 194,634 | 112,555 | 20,611 | 61,468 |
| Kentucky | 662,131 | 457,693 | 42,965 | 161,473 |
| Louisiana | 280,935 | 153,257 | 19,631 | 108,047 |
| Maine | 208,537 | 128,902 | 29,916 | 49,719 |
| Maryland | 1,388,141 | 856,232 | 49,861 | 482,048 |
| Massachusetts | 4,213,375 | 3,211,543 | 81,501 | 920,331 |
| Michigan | 2,090,132 | 1,179,642 | 61,603 | 848,887 |
| Minnesota | 364,301 | 255,030 | 22,183 | 87,088 |
| Mississippi | - | - | - | - |
| Missouri | 737,140 | 487,927 | 36,898 | 212,315 |
| Montana | 31,878 | 17,804 | 6,841 | 7,233 |
| Nebraska | 94,225 | 58,352 | 12,342 | 23,531 |
| Nevada | - | - | - | - |
| New Hampshire | 216,613 | 132,686 | 14,950 | 68,977 |
| New Jersey | 2,147,557 | 1,266,148 | 80,676 | 800,733 |
| New Mexico | 130,229 | 80,916 | 12,233 | 37,080 |
| New York | 5,841,305 | 3,523,530 | 246,507 | 2,071,268 |
| North Carolina | - | - | - | - |
| North Dakota | 18,267 | 9,086 | 2,777 | 6,404 |
| Ohio | 2,025,288 | 1,280,787 | 83,065 | 661,436 |
| Oklahoma | - | - | - | - |
| Oregon | 1,733,086 | 1,234,015 | 61,966 | 437,105 |
| Pennsylvania | 2,426,814 | 1,529,444 | 18,746 | 878,624 |
| Rhode Island | 1,456,859 | 1,143,388 | 6,819 | 306,652 |
| South Carolina | 889,418 | 573,596 | 38,288 | 277,534 |
| South Dakota | 140,967 | 18,354 | 7,345 | 115,268 |
| Tennessee | 732,431 | 444,243 | 49,013 | 239,175 |
| Texas | 3,662,463 | 2,228,000 | 182,101 | 1,252,362 |
| Utah | - | - | - | - |
| Vermont | 87,166 | 57,896 | 8,325 | 20,945 |
| Virginia | 1,333,946 | 765,248 | 136,324 | 432,374 |
| Washington | 458,132 | 280,863 | 72,626 | 104,643 |
| West Virginia | 715,710 | 117,126 | 27,692 | 570,892 |
| Wisconsin | 420,509 | 262,184 | 28,235 | 130,090 |
| Wyoming | - | - | - | - |

- Represents zero or rounds to zero.

Note: Data for Ohio, Oregon, and the United States were revised in February 2007 to reflect adjustments to state lottery data.

Source: U.S. Census Bureau, Governments Division, 2005 Survey of State Government Finances, February 2007.



State Energy Revenues Gushing

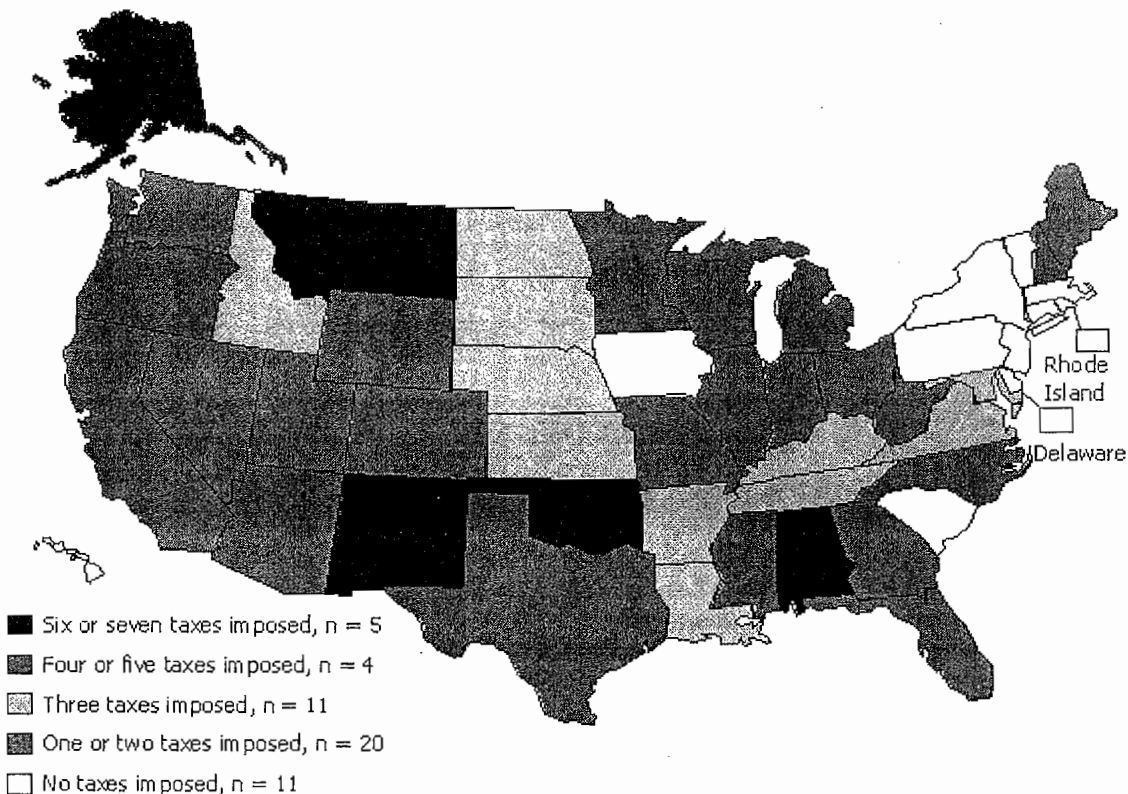
By Judy Zelio

A handful of major energy-producing states are reporting a significant rise in 2005 severance tax collections related to the recent up tick in energy prices. States that rely on natural resources for a substantial share of state revenues derive them from both state severance taxes and resource leases on federal lands within their borders.

Severance taxes are excise taxes on natural resources "severed" from the earth. They are measured by the quantity or value of the resource removed or produced. In the majority of states, the taxes are applied to specific industries such as coal or iron mining and natural gas or oil production. They are usually payable by the severer or producer, although in a few states payment is made by the first purchaser. The taxes usually are imposed at a flat rate per unit of measure, with coal and ore mining taxes levied on a tonnage basis, oil production taxes on a per barrel basis, and gas production taxes on a per foot basis, although the rates may be graduated based on volume of production or value of the products. "Value" may mean market value in some states and gross value in others. Taxable net value or net proceeds are determined by deducting certain items from the gross value or gross proceeds. Examples of deductions include production costs, ad valorem taxes and royalties paid. Evaporation for gas wells also might qualify as a deduction.

A variety of taxes appear under the general heading of severance taxes, as the following list from the Commerce Clearing House State Tax Guide demonstrates.

2005 Severance Taxes Imposed by States



Source: Commerce Clearing House State Taxes, 2006.

| List of State Severance Taxes | | | | |
|--|--|--|--|--|
| Alabama Coal and lignite severance tax Coal severance tax Forest products severance tax Iron ore mining tax Local taxes Oil and gas conservation and production tax Oil and gas production tax | Hawaii (No taxes imposed) | Massachusetts (No taxes imposed) | New Mexico Natural gas processor's tax Oil and gas ad valorem production tax Oil and gas conservation tax Oil and gas privilege tax Oil and gas severance tax Resources excise tax Severance tax | South Dakota Conservation tax Energy minerals severance tax Precious metals tax |
| Alaska Fisheries business tax Fishery resource landing tax Mining license tax Oil and gas properties production tax Salmon enhancement tax Salmon marketing tax Seafood marketing assessment | Idaho Additional oil and gas production tax Oil and gas production tax Ore severance tax | Michigan Gas and oil severance tax | New York (No taxes imposed) | Tennessee Coal severance tax Local taxes Oil and gas severance tax |
| Arizona Severance tax | Illinois Timber fee | Minnesota Local taxes Mining occupation tax Net proceeds tax Semitaconite tax Taconite, iron sulphides and agglomerate taxes | North Carolina Oil and gas conservation tax Primary forest product assessment | Texas Cement production tax Gas production tax Oil field cleanup regulatory fees Oil production tax Sulphur production tax |
| Arkansas Natural resources severance tax Oil and gas conservation assessment Tax on minerals or timber taken from state lands | Indiana Petroleum production tax | Mississippi Local taxes Oil and gas severance tax Salt severance tax Timber severance tax | North Dakota Coal severance tax Oil and gas gross production tax Oil extraction tax | Utah Oil and gas conservation tax Severance taxes |
| California Oil and gas production tax Timber yield tax | Iowa (No taxes imposed) | Missouri Assessment on surface coal mining permittees | Ohio Oil and Gas Marketing Program Assessment Resource severance tax | Vermont (No taxes imposed) |
| | | | | |

| | | | | |
|---|--|---|---|--|
| Colorado Oil and gas conservation tax Severance tax | Kansas Mined-land conservation and reclamation tax Oil and gas conservation tax Severance tax | Montana Cement license taxes Coal severance tax Metalliferous mines license tax Micaceous minerals license tax Oil and gas conservation tax Oil and natural gas production tax Resource indemnity trust tax | Oklahoma Oil, gas, and mineral gross production tax and petroleum excise tax Oregon Forest products harvest tax Oil and gas gross production tax Privilege tax on eastern Oregon timber Privilege tax on western Oregon timber | Vermont (No taxes imposed) |
| Connecticut (No taxes imposed) | Kentucky Coal severance tax Natural resource severance tax Oil production tax | Nebraska Oil and gas conservation tax Oil and gas severance tax Uranium tax | Oregon Forest products harvest tax Oil and gas gross production tax Privilege tax on eastern Oregon timber Privilege tax on western Oregon timber | Washington Enhanced food fish tax Uranium and thorium milling tax |
| Delaware (No taxes imposed) | Louisiana Freshwater mussel tax Natural resources severance tax Oilfield site restoration fees | Nevada Minerals extraction tax Oil and gas conservation tax | Pennsylvania (No taxes imposed) | West Virginia Severance taxes |
| Florida Oil, gas, and sulfur production tax Solid minerals tax | Maine Mining excise tax | New Hampshire Refined petroleum products tax | Rhode Island (No taxes imposed) | Wisconsin Mining net proceeds tax Oil and gas severance tax |
| Georgia Tax on phosphates | Maryland Clam and oyster severance tax Local taxes Mine reclamation surcharge | New Jersey (No taxes imposed) | South Carolina (No taxes imposed) | Wyoming Mining excise and severance taxes Oil and gas production charge |

The leap in crude oil prices recently has had a noticeable effect on state severance tax collections reported to the Census Bureau. If the first three quarters of 2005 are any indicator, final collections for the year promise to be well above 2004 levels. There are 14 states where severance taxes accounted for at least 1 percent of state tax collections in 2004, with Alaska leading the pack.

| State Severance Tax Collections, 2004 | | |
|---------------------------------------|---|---|
| State | Severance Tax Revenue in Millions of Dollars | As a Percent of Total State Tax Collections |
| | | |

| | | |
|----------------------|--------------------|-------------|
| Alaska | \$646.9 | 50.2% |
| Wyoming | 683.2 | 45.4 |
| New Mexico | 587.6 | 14.7 |
| North Dakota | 175.6 | 14.3 |
| Oklahoma | 655.1 | 10.2 |
| Texas | 1,896.8 | 6.2 |
| Louisiana | 476.6 | 5.9 |
| West Virginia | 204.1 | 5.4 |
| Montana | 83.5 | 5.1 |
| Kentucky | 187.1 | 2.2 |
| Kansas | 98.1 | 1.9 |
| Alabama | 113.6 | 1.6 |
| Colorado | 115.9 | 1.6 |
| Utah | 47.8 | 1.1 |
| United States | \$593,488.9 | 1.1% |

Source: U.S. Census Bureau, State Tax Collections 2005. www.census.gov

Of those 14 states, 13 reported collections for the first three quarters of 2005 (January through September) that ranged from 91 percent to 135 percent of total 2004 collections. Nationally, severance tax collections in the first three quarters of 2005 have already exceeded collections in all of 2004 (101.5 percent).

| 2005 Severance Tax Collections (First Three Quarters) as a Percent of Total 2004 Severance Tax Collections | |
|---|---------------|
| Alaska | 125.4% |
| Wyoming | 104.9 |
| New Mexico | 90.8 |
| North Dakota | 129.2 |
| Oklahoma | 95.3 |
| Texas | 97.2 |
| Louisiana | 97.7 |
| West Virginia | 107.2 |
| Montana | 62.1 |
| Kentucky | 99.2 |
| Kansas | 93.6 |
| Alabama | 94.6 |
| Colorado | 106.2 |
| Utah | 135.0 |
| United States | 101.5% |

Source: U.S. Census Bureau, Estimated State Tax Collections, 2005, Quarter 1 (January-March), Quarter 2 (April-June) and Quarter 3 (July-September) www.census.gov

Many states dedicate severance tax revenues to specific purposes, the most common being:

Counties and other local governments (Colorado, Florida, Kansas, Kentucky, Louisiana, Mississippi, Montana, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Tennessee, West Virginia, Wyoming)

Conservation, reclamation and remediation (California, Colorado, Florida, Louisiana, Montana, New Mexico, Ohio, Oklahoma, West Virginia, Wyoming)

Schools (Minnesota, Montana, Nebraska, North Dakota, Oklahoma, Oregon, Texas, Utah).

Miscellaneous other purposes, such as Medicaid state matching funds (West Virginia); water development projects (Colorado, North Dakota and Wyoming); and administration of oil and gas wells (Indiana). Alaska's Constitution does

not allow dedicated funds except for the Permanent Fund.

In a nod to rising energy costs, Colorado's governor announced in December 2005 that he would ask the Legislature to allocate \$20 million in mineral and energy severance taxes to the state's Low-Income Energy Assistance Program.

A different, yet related revenue source is the state share of mineral revenues from leases on federal lands and federal offshore oil and gas tracts. States received \$1.7 billion during the federal fiscal year 2005 that ended Sept. 30, 2005, compared with \$1.24 billion in FFY 2004. The Minerals Management Service (MMS), a federal agency responsible for collecting, auditing and disbursing revenues associated with mineral leases on federal and American Indian lands, makes monthly distributions to states as it collects royalties, rents, bonuses and other revenues. For the majority of onshore federal lands, states receive 50 percent of the revenues while the other 50 percent goes to various funds of the U.S. Treasury, including the Reclamation Fund for water projects. Alaska receives a 90 percent share as prescribed by the Alaska Statehood Act.

According to the MMS, states use the money to fund local education, infrastructure projects and assistance to local counties where the energy production occurs. States may also receive appropriations from the offshore royalty-funded Land and Water Conservation Fund to help with park and land acquisitions. In addition, coastal states with producing federal offshore tracts adjacent to their seaward boundaries receive 27 percent of those mineral royalties. Remaining offshore revenues collected by the MMS are deposited in various accounts of the U.S. Treasury, with the majority of those revenues going to the general fund. As the table shows, Wyoming led in FFY 2005 distributions with more than \$878 million as its share of revenues collected from mineral production on federal lands within its borders, including oil, gas and coal production.

| State Share of Revenues Collected from Mineral Production on Federal Lands and Federal Offshore Oil and Gas Tracts Adjacent to State Waters, FFY 2005 | |
|--|---------|
| (in millions of dollars) | |
| Alabama | \$15.64 |
| Alaska | 22.97 |
| Arizona | .04 |
| Arkansas | 7.06 |
| California | 23.41 |
| Colorado | 106.65 |
| Florida | .29 |
| Idaho | 1.67 |
| Illinois | .15 |
| Kansas | 1.97 |
| Kentucky | .08 |
| Louisiana | 32.47 |
| Michigan | .49 |
| Minnesota | .01 |
| Mississippi | 1.89 |
| Missouri | .55 |
| Montana | 35.56 |
| Nebraska | .02 |
| Nevada | 7.77 |
| New Mexico | 444.29 |
| North Dakota | 13.55 |
| Ohio | .37 |
| Oklahoma | 4.23 |
| Oregon | .01 |

| | |
|---|-------------------|
| Pennsylvania | .03 |
| South Dakota | .61 |
| Texas | 15.84 |
| Utah | 87.44 |
| Virginia | .32 |
| Washington | .27 |
| West Virginia | .83 |
| Wyoming | 878.52 |
| United States | \$1,700.00 |
| Source: Minerals Management Service, press release Nov. 3, 2005 http://www.mrm.mms.gov/Intro/PDFDocs/20051103.pdf | |

Posted January 2006.

Email statetax-info@ncsl.org for more information.

[Visitor counts for this page.](#)

© 2007 National Conference of State Legislatures, All Rights Reserved

Denver Office: Tel: 303-364-7700 | Fax: 303-364-7800 | 7700 East First Place | Denver, CO 80230 | [Map](#)

Washington Office: Tel: 202-624-5400 | Fax: 202-737-1069 | 444 North Capitol Street, N.W., Suite 515 | Washington, D.C. 20001

Date: 08/07/07
To: Dick Oshlo
From: Sustainable Natural Resource Funding Advisory Committee
Re: Natural Resource Funding for Selected States (compiled 08/07/07)

The following is information regarding selected states and their current funding source regarding natural resources. This information is compiled from the Alternate Dedicated Funding for Fish and Wildlife report (06/28/07) and the Summary of Selected State Natural Resource Funding report (08/2006).

ARKANSAS

Arkansas - Dedicated one-eighth of one percent sales tax - forty-five percent (45%) to be used exclusively by the Game and Fish Commission; forty-five percent (45%) to be used by Department of Parks and Tourism; nine percent (9%) to be used exclusively by the Department of Heritage; and one percent (1%) to be used exclusively by Keep Arkansas Beautiful. Created in 1996 by constitutional amendment, this was a new sales tax with no sunset.

State Characteristics – 08/2006 REPORT

- Population of 2.8 million
 - 52% urban; 48% rural
- 52,068 square miles in size
- 51 State parks

Arkansas Conservation Sales Tax

- Constitutional amendment passed in 1996
- Mechanism: 1/8th percent sales tax
- Revenue split four ways:
 - 45% to Arkansas Game and Fish Commission
 - 45% to Department of Parks & Tourism
 - 9% to Department of Arkansas Heritage
 - 1% to Keep Arkansas Beautiful
- Revenue: FY 2004 \$21 million for the Arkansas Game & Fish Commission and the Dept. of Parks & Tourism each.
- It may be important to note that the constitutional amendment passed with only 50.6% of the vote.
 - It took three tries to get the amendment passed.
 - Polls showed that support was markedly higher in urban areas.

Real Estate Transfer Tax

- Rate: \$3.30 per \$1,000
- Revenue: approximately \$12 million annually
- 80% of the funds collected are allocated to the Natural and Cultural Resources Council for acquisition and preservation of state owned lands and historic sites.

COLORADO

Size of State: 66,620,160 acres

Size of Population (2000): 4,301,261

Projected Growth (2030): 5,792,357 (+34.7%)

Agency: Colorado Division of Wildlife

Agency Responsibilities: "It is the policy of the state of Colorado that the wildlife and their environment are to be protected, preserved, enhanced, and managed for the use, benefit, and enjoyment of the people of this state and its visitors. It is further declared to be the policy of this state that there shall be provided a comprehensive program designed to offer the greatest possible variety of wildlife-related recreational opportunity to the people of this state and its visitors and that, to carry out such program and policy, there shall be a continuous operation of planning, acquisition, and development of wildlife habitats and facilities for wildlife-related opportunities." *C.R.S. 33-1-101 (1)*. The *mission* of the Colorado Division of Wildlife is to perpetuate the wildlife resources of the state and provide people the opportunity to enjoy them.

Agency Governance: The Division of Wildlife is part of the Department of Natural Resources, a cabinet-level agency. The Division is governed by a Wildlife Commission. The Colorado Wildlife Commission is an eleven-member board appointed by the Governor. There are nine voting members and two non-voting members of the Commission. The non-voting, or "ex-officio" members are the Executive Director for the Colorado Department of Natural Resources, and the State Agriculture Commissioner. The Wildlife Commission sets Division of Wildlife regulations and policies for hunting, fishing, watchable wildlife, and non-game, threatened and endangered species. It is also responsible for making decisions about buying or leasing property for habitat and public access and for approving the Division's annual budget proposals and long-range plans.

The Colorado Division of Wildlife receives no state tax revenue. All hunting and fishing license fees are deposited in a game cash fund, but the state Legislature has final authority over Division spending. Commission members are unpaid volunteers who represent five different districts in Colorado. They are appointed from each of the following groups: livestock producers, agricultural or produce growers, sportsmen or outfitters, wildlife organizations and boards of county commissioners. The remaining three commissioners are appointed from the public at large.

Top Conservation Challenges:

- ❖ Habitat Loss/Degradation (causes include energy extraction [fossil fuels, wind, hydroelectric], urban/exurban development, invasive species)
- ❖ Inadequate Funding (amount relative to need; future reliability; low diversity of sources)
- ❖ Changing Societal Demographics and Increasing Human Population (impacts on recruitment and retention of hunters/anglers; public understanding of and support for resource management)

- ❖ Climate Change (impacts on high elevation plant/wildlife communities; snow pack and related water storage/availability)

Primary sources of revenue: Hunting and Fishing License Fees

| Revenue breakdown by primary sources | |
|--------------------------------------|-------------------------|
| SOURCE | FY2006 |
| License Revenues | \$74,500,000.00 |
| Federal Aid | \$14,300,000.00 |
| GOCO, Grants, Donations | \$10,500,000.00 |
| Interest, Goods and Services | \$ 3,700,000.00 |
| Total | \$103,000,000.00 |

Total FY06 Disbursements: \$98.9 million for entire CDOW (\$24.1 million for habitat and species management)

Percent of Total FY06 State Budget: 0.6%

Important Numbers to Know

- ❖ Species of conservation concern (tracked heritage species): 119 species tracked out of 210 considered species of greatest conservation need
- ❖ Number of hunters (resident and non-resident): 306,179
- ❖ Economic impact of hunting¹: \$951,555,000
- ❖ Number of anglers: 649,181
- ❖ Economic impact of fishing²: \$1,579,688,000
- ❖ Expenditures by wildlife-watchers³: \$624,402,000

=====

State Characteristics – 08/2006 REPORT

- Population of over 4.6 million
 - 85% urban; 15% rural
- 103,718 square miles in size
- 44 State Parks

Great Outdoors Colorado Trust Fund(GOCO)

- Constitutional amendment passed in 1992
- Measure passed with 58% of the vote.
- Mechanism: lottery proceeds
- Goal: To fund “projects that preserve, protect, and enhance Colorado’s wildlife, parks, rivers, trails and open spaces.”
- Revenue: FY 2004-2005 \$50.1 million
 - 50% of Colorado lottery proceeds with a cap originally set at \$35 million
 - Cap is adjusted for inflation each year
 - Remaining funds directed to the Public School Fund
- Funds split among wildlife, outdoor recreation, open space, and local government in substantially equal portions over time.

Motivation for this program sprung from past experiences of the Legislature reallocating lottery proceeds intended for greenways and open space

ILLINOIS

Size of State: 36,060,800 acres
Size of Population (2000): 12,419,293
Projected Growth (2030): 13,432,892 (+8.2%)

Agency: Illinois Department of Natural Resources

Agency Responsibilities: The mission of the Illinois Department of Natural Resources is to manage, protect, and sustain Illinois' natural and cultural resources, further the public's understanding and appreciation of those resources, and promote the education, science and public safety of our natural resources for present and future generations.

Top five conservation challenges:

- ❖ Invasive species and emerging wildlife diseases
- ❖ Habitat loss due to urban sprawl and development
- ❖ Sedimentation/contaminant impacts to streams, rivers, lakes, and ground water
- ❖ Gradual disconnect of the public from nature
- ❖ Increased commercialization of wildlife

Primary sources of revenue: License, permit, and stamp fees; general revenue, portion of real estate transfer tax.

Revenue breakdown by primary source (FY06):

| | |
|-----------------------------|--------------|
| License, permit, and stamps | \$51 million |
| General Revenue | \$70 million |
| Real Estate Transfer Tax | \$68 million |

Five year trend of revenue sources: Permit fees have been up considerable because of increases to nonresident hunting permits; general revenue has been slowing declining.

Expected future revenue trend: Stable

Total FY06 Conservation Disbursements: \$233.0 million

Percent of Total FY06 State Budget: 0.4%

Important Numbers to Know

- ❖ Species of conservation concern: 149 animals - 339 plants
- ❖ Number of hunters¹ (resident and non-resident): 310,458
- ❖ Economic impact of hunting¹: \$949,427,000
- ❖ Number of anglers²: 1,236,806
- ❖ Economic impact of fishing²: \$1,623,449,000

- ❖ Number of Wildlife-watching participants: 2,400,000
- ❖ Expenditures by wildlife-watchers : \$596,241,000

State Characteristics – 08/2006 REPORT

- Population of 12.8 million
 - 88% urban; 12% rural
- 55,584 square miles in size
- 186 State Parks and public use areas

Open Space Lands Acquisition and Development (OSLAD)

- Dedicated funding source statutorily enacted in 1989
- Goal: Provide grants to local government for acquisition and development of parks and open spaces.
- Mechanism: 35% of Real Estate Transfer Tax apportioned to OSLAD
 - Illinois transfer tax rate is 0.10% or 50¢ per \$500
- Revenue: FY 2005 \$38 million

Natural Areas Acquisition Fund (NAAF)

- Dedicated funding source statutorily enacted in 1989
- Goal: Protection of natural areas, wetlands, and other high quality natural communities.
- Mechanism: 15% of Real Estate Transfer Tax apportion to NAAF
- Revenue: FY 2005 \$16.3 million

Note

- Although statutorily protected, both of the funds have come under attack as of late.
 - The governor proposed a one year “vacation” from the program at one point, but this was defeated.
 - The legislature has also proposed measures to reduce the percentage of the Real Estate Transfer Tax that these programs receive.
- It appears that it has taken some vigilance to protect these dedicated funds in times of budget shortfalls.

INDIANA

Size of State: 23,226,240 acres
 Size of Population (2000): 6,080,485
 Projected Growth (2030): 6,810,108 (+12%)

Agency: Indiana Division of Fish and Wildlife

Agency Responsibilities: To professionally manage Indiana’s fish and wildlife for present and future generations, balancing ecological, recreational and economic benefits.

Top Five Conservation Challenges:

- ❖ Loss of habitat.
- ❖ Invasive/exotics species.
- ❖ Water quality and quantity.
- ❖ Declining hunting and fishing rates.
- ❖ Conflicting interests and uses of the state's limited natural resources.

Primary sources of revenue: License Revenue, General Fund and Federal Aid

Revenue breakdown by primary source for the last fiscal year (FY06):

| | |
|------------------|--------------|
| License Revenue: | \$16,800,000 |
| General Fund: | \$ 8,882,805 |
| Federal Aid: | \$ 7,500,000 |

Expected future revenue trend: Stable to decreasing

Important Numbers to Know

- ❖ Species of conservation concern (tracked heritage species): The 2007 number of state threatened and special concern species in Indiana is 79.
- ❖ Number of hunters (resident and non-resident): 284,000
- ❖ Economic impact of hunting¹: \$ 530,441,000
- ❖ Number of anglers: 833,000
- ❖ Economic impact of fishing²: \$1,113,115,000
- ❖ Expenditures by wildlife-watchers³: \$ 609,689,000

IOWA

Size of State: 35.7 million acres (31.6 million in farmland/88%)

Size of Population (2000): 2,926,324

Projected Growth (2030): 2,955,172 (+1.0%)

Agency: Iowa Department of Natural Resources

Agency Responsibilities: The Iowa Department of Natural Resources (DNR) is the state agency charged with conserving and enhancing Iowa's natural resources. The general direction of DNR operations is set forth in the Code of Iowa 455A.2: "A department of natural resources is created, which has the primary responsibility for state parks and forests, protecting the environment, and managing energy, fish, wildlife, and land and water resources in this state."

Agency Governance: Governing policies and administrative rules are set by the DNR's governor-appointed director and two governor-appointed citizen commissions: 1) the seven-member Natural Resource Commission that oversees fisheries, forestry, law enforcement, parks, and wildlife issues and 2) the nine-member Environmental Protection Commission that oversees environmental issues. Each Commission meets monthly. In addition to governor appointment, the Director of the Iowa DNR must be confirmed by a 2/3's majority of the Iowa Senate.

Likewise, Commissioners to the Natural Resource Commission and the Environmental Protection Commission must be confirmed by the Senate. The DNR is organized into three operational divisions, with each Division led by a Division Administrator. The three divisions are: 1) *Conservation and Recreation*, 2) *Environmental Services*, and 3) *Management Services*. The Conservation and Recreation Division is most central to the mission of other State Fish and Wildlife Agencies.

The Conservation and Recreation Division includes 5 operations bureaus: Fisheries, Forestry, Law Enforcement, Parks, and Wildlife. The Management Services Division includes functions of customer service, information technology, realty and engineering, and licensing. The Environmental Services Division's focus is on air, water, energy, and waste treatment (solid and water) for the betterment of Iowa's natural resources. Within the Director's Office are the *Deputy Director* and *Policy and Planning Coordination* functions. Also, *Legal Services* provides legal counsel to the Director's Office and the Divisions. *Communications* staff publishes the *Iowa Outdoors* magazine, operates the Springbrook Conservation Education Center north of Guthrie Center, and provides communication products and services for the Divisions.

Top Five Conservation Challenges:

- ❖ Water quality
- ❖ Secure and adequate funding for natural resources.
- ❖ Invasive and exotic species
- ❖ Intensive agriculture trends of Iowa's lands (including increasing land values and renewed interest in row cropping)
- ❖ Declining participation in angling, hunting, and trapping (traditional conservation funding model)

Primary sources of revenue: *Note: the following information only covers the Conservation and Recreation Division for Iowa DNR (Fisheries, Forestry, Law Enforcement, Parks, and Wildlife).*

Primary revenue sources are received through fishing and hunting licenses and related stamps, federal assistance programs, lottery proceeds (Resource Enhancement And Protection (REAP)), land management income, General Fund appropriations (for forestry and parks only), Marine Fuel Tax, camping and lodge reservation receipts, forestry product sales, and registrations for boats, snowmobiles, and ATVs.

Revenue breakdown by primary sources for last fiscal year

| SOURCE | FY2006 |
|--|---------------------|
| Licenses | \$29,352,569 |
| REAP (37% of legislated amt of FY06 \$11M) | \$4,070,000 |
| Federal Assistance | \$9,420,863 |
| General Fund (State Parks and Forestry) | \$9,400,000 |
| Park and Forestry Receipts | \$4,533,459 |
| Permits, fines, sales, land management | \$1,065,151 |
| Other | \$500,000 |
| Total | \$58,342,042 |

Expected future revenue trend: Iowa's future trends are predicted to be slightly increasing, with additional funds resulting from very modest increases in hunting and fishing license fees. However, increasing cost of living erodes available funds to continue programs and the management of natural resources. Current infrastructure needs vastly outpace available increases in license revenue. Projections for anglers and hunters are currently declining at 1% per year. In the last 15 years, significant numbers of hunters and their accompanying revenue have been lost. Iowa is currently proceeding with an effort to provide significant and dedicated source(s) of funds (\$150m) for natural resources and related outdoor recreation. In its initial stage of the effort, legislators responded with providing an additional \$5.0M for the REAP program. The program has varied in funding from \$3.0M to this year's high of \$15.0M. REAP funds are dedicated to conservation, conservation education, land protection, and soil and water conservation, and are distributed to government agencies across the state such as, State Soil Conservation/Agriculture, county conservation boards, cities, State Parks, and Forestry.

Total FY06 Conservation Disbursements: Disbursements computed on the basis of FY06 operational budgets for fisheries, forestry, law enforcement, parks, and wildlife: \$51 million dollars with a combined 627 FTEs.

Percent of Total FY06 State Budget: Less than 0.6%

Important Numbers to Know

- ❖ Species of conservation concern (tracked heritage species): 297
- ❖ Number of hunters¹ (resident and non-resident): 242,981
- ❖ Economic impact of hunting¹: \$443,304,732
- ❖ Number of anglers² (resident and non-resident): 541,613
- ❖ Economic impact of fishing²: \$741,050,479
- ❖ Expenditures by wildlife-watchers³: \$188,391,000

KANSAS

Size of State: 52,360,960 acres

Size of Population (2000): 2,688,418

Projected Growth (2030): 2,940,084 (+9.4%)

Agency: Kansas Wildlife and Parks

Agency Responsibilities: Conserve and enhance natural resources of Kansas; its wildlife and wildlife habitats to ensure future generations the benefits of Kansas' diverse living and enjoyment of the State's resources, to provide public with opportunities for use and appreciation of Kansas natural resources, and to promote understanding and gain assistance in achieving this mission.

Top Five Conservation Challenges

- ❖ Declining water quantity and quality.
- ❖ Aging man-made impoundments.

- ❖ Declining hunting/fishing participation.
- ❖ Native habitat fragmentation, woody invasion of native rangeland.
- ❖ Installing, improving, or retaining wildlife habitat values in a landscape dominated by production agriculture.

Primary sources of revenue: License and Permit Sales, Federal Assistance

| Revenue breakdown by primary sources for last fiscal year | |
|---|--------------|
| SOURCE | FY2006 |
| Wildlife Fee Funds | \$20,265,909 |
| Federal Assistance | \$9,257,682 |
| Wildlife Conservation Fund | \$732,507 |
| Migratory Waterfowl Fund and Nongame Fund | \$298,875 |
| Total | \$30,554,973 |

Expected future revenue trend: Stable to decreasing

Total FY06 Conservation Disbursements: \$29,892,000

Percent of Total FY06 State Budget: 0.25%

Important Numbers to Know

- ❖ Species of conservation concern (tracked heritage species): 129
- ❖ Number of hunters¹ (resident and non-resident): 291,193
- ❖ Economic impact of hunting¹: \$488,492,000
- ❖ Number of anglers² (resident and non-resident): 404,000
- ❖ Economic impact of fishing²: \$403,201,000
- ❖ Number of Wildlife-watching participants: 1,091,000
- ❖ Expenditures by wildlife-watchers³: \$128,663,000

Note: Revenue information for Kansas only includes Fish and Wildlife (does not include Parks or Boating)

=====
State Characteristics – 08/2006 REPORT

- Population of 2.7 million
 - 71% urban; 29% rural
- 81,815 square miles in size
- 24 State parks

Funding

- Kansas relies heavily upon user fees to fund its natural resources programming
 - In 2003, roughly 60% of the operating costs of the Kansas Department of Wildlife and Parks was covered by user fees.
 - Another 22% in funding came from federal aid.
 - A general fund allocation accounted for under 10% of the Department's budget.

- Kansas has seen a great reduction in general fund allocations over the years, this has marked a shift from a time when general fund dollars accounted for the majority of the Department's budget to the current user fee reliant system.
- Kansas state parks have become under funded and it would appear that Kansas, much like Iowa, is exploring their options.

KENTUCKY

Size of State: 25,863,420 acres
 Size of Population (2000): 4,041,768
 Projected Growth (2030): 4,554,998 (+12.7%)

Agency: Kentucky Department of Fish and Wildlife Resources

Agency Responsibilities: To conserve and enhance fish and wildlife resources and provide opportunity for hunting, fishing, trapping, boating, and other wildlife-related activities.

Agency Governance: The Department is overseen by a 9 member Commission representing different districts of our state. They serve 4 year staggered terms and are nominated by the sportsmen and women of each district, but the final appointment is made by the governor. We are a state agency, but we do not receive any state tax funds.

Top five conservation challenges:

- ❖ Habitat conversion and fragmentation.
- ❖ Invasive and exotic species.
- ❖ Water quality.
- ❖ Altered ecological processes (Such as fire regimes).
- ❖ Adequate, long-term funding.

Primary sources of revenue: Hunting and Fishing License sales, Federal Grant Awards, and Boating Registration.

Revenue breakdown by primary sources for last fiscal year

| SOURCE | FY2006 |
|----------------------|------------------------|
| License Sales | \$21,870,123.00 |
| Federal Aid | \$11,405,640.00 |
| Boating Registration | \$ 3,543,616.00 |
| Misc. Receipts | \$ 1,772,948.00 |
| Program Income | \$ 1,482,099.00 |
| Interest | \$ 804,215.00 |
| Income Tax Check Off | \$ 33,414.00 |
| Total | \$40,912,055.00 |

Expected future revenue trend: Immediate future: An increase is anticipated (due to a license and permit fee increase). Long-term future trend: A decrease is anticipated.

Total FY06 Conservation Disbursements: \$41,320,431.00

Percent of Total FY06 State Budget: 0.21%

Important Numbers to Know

- ❖ Species of conservation concern (tracked heritage species): 762 species in Kentucky. The Kentucky Department of Fish and Wildlife Resources included 251 species on list of "species of greatest conservation needs" in the Kentucky Wildlife Action Plan.
- ❖ Number of hunters¹ (resident and non-resident): 322,654
- ❖ Economic impact of hunting¹: \$916,866,556
- ❖ Number of anglers² (resident and non-resident): 779,677
- ❖ Economic impact of fishing²: \$1,299,964,305
- ❖ Expenditures by wildlife-watchers³: \$601,550,000

MICHIGAN

Size of State: 36.3 million acres
Size of Population (2000): 9,938,444
Projected Growth (2030): 10,694,172 (+7.6%)

Agency: Michigan Department of Natural Resources

Agency Responsibilities: The Michigan DNR is the public trust manager of Michigan's natural resources and is responsible for the provision of outdoor recreational opportunities. The agency has primary responsibilities for managing more public lands than any agency east of the Mississippi River.

Agency Governance: The Natural Resources Commission establishes general policies related to natural resources management for the guidance of the Director of the Michigan Department of Natural Resources. The Commission has 7 members appointed by the Governor, with the advice and consent of the Senate, and no more than 4 shall be members of the same political party. The term of each member of the Commission is 4 years. Each member of the Commission shall hold office until the appointment and qualification of that member's successor. Each member is entitled to reasonable expenses while traveling in the performance of their duties, and there are 12 meetings per year. The Commission appoints and employs the Director who serves at the pleasure of the Commission.

Top Five Conservation Challenges:

- ❖ Stable, long-term funding.
- ❖ Proliferation of disease and non-native species.
- ❖ Conflicting uses of public lands.
- ❖ Infrastructure deterioration.
- ❖ Recruitment and retention of hunters and anglers.

Revenue breakdown by primary sources for last fiscal year

| SOURCE | FY2005 |
|------------------|---------------|
| General Fund | \$28,885,000 |
| Restricted Funds | \$198,255,200 |
| Federal Funds | \$37,195,200 |
| Total | \$264,335,400 |

Expected future revenue trend: Decreasing revenues are anticipated from timber sales. If the proposed increase in hunting and fishing fees are approved, these revenues will increase. If the fees are not increased, revenues are expected to decline in this area. The remaining revenues are expected to remain stable.

Total FY05 Disbursements: \$300,019,344

Percent of Total FY05 State Budget: .01% (total state budget \$40.3 billion)

Important Numbers to Know

- ❖ Species of conservation concern: 404
- ❖ Number of 2005 hunters⁴: 789,244
- ❖ Economic impact of hunting¹: \$1.3 billion
- ❖ Number of 2005 anglers⁴: 1,161,432
- ❖ Economic impact of fishing²: \$2.17 billion
- ❖ Expenditures by wildlife-watchers³: \$692,757,000

MINNESOTA

Minnesota – Minnesota has several successful funding initiatives in place. A check-off on the state income tax forms allows taxpayers to contribute to the non-game wildlife program. This program, called the chickadee check-off, raises approximately \$1 million annually. The legislature has also authorized a series of three conservation license plates for vehicles. The plates, which cost buyers an extra \$30 each year, raise approximately \$3.5 million annually for the Critical Habitat Matching Program, which provides matching funds for donations of land or cash to the department. For the past 8-10 years, there has been a grass-roots effort to dedicate a portion of the state sales tax for conservation and other purposes. The measure, which would require a constitutional ballot, has been proposed in many forms in the legislature over the years but has yet to pass the full legislature. No signature is required by the Governor, and the question would go straight to the ballot if approved by the legislature. (Note: The most recent version came close to passage in 2007.)

Size of State: 55,643,520 acres (land and water surface total)

Size of Population (2000): 4,919,479

Projected Growth (2030): 6,306,130 (+28.2%)

Agency: Department of Natural Resources/Division of Fish and Wildlife

Agency Responsibilities: The Fish and Wildlife Division manages, protects, and regulates the

state's fish and wildlife resources through population and habitat management and public use of fish and wildlife, including fishing, hunting, and trapping.

It is the policy of the state of Minnesota that fish and wildlife are renewable natural resources to be conserved and enhanced through planned scientific management, protection, and use (M.S. 84.941). Hunting and fishing were recognized as a valued part of Minnesota's heritage to be managed by law and regulation for the public good when approved as Constitutional Amendment 13, Section 12, in 1998 by more than 77% of voters in the general election.

Agency Governance: The Minnesota Department of Natural Resources is overseen by a cabinet-level Commissioner who is appointed by the Governor. The commissioner appoints division directors that oversee eight divisions, including the Fish and Wildlife Division. Minnesota is one of the few states that do not have a commission or board to oversee department or fish and wildlife programs and policy. However, there is a statutorily mandated Budget Oversight Committee whose members are appointed by the commissioner, charged with reviewing department expenditures from the state's Game and Fish Fund (dedicated license and federal aid revenues).

Top Conservation Challenges:

- ❖ Increasing human population growth and distribution of people resulting in loss of habitat, changing land ownership patterns, increasing recreational and economic demands, and increasing interactions between people and wildlife.
- ❖ Global warming and climate change.
- ❖ Conflicting interests and uses of the state's limited/fragile natural resources.
- ❖ Changes in outdoor recreation participation impact traditional forms of natural resource-based recreation including hunting, fishing, trapping, and other wildlife-related recreation.
- ❖ Rapid increases in communications and information technology.
- ❖ Knowledgeable and informed citizens and advocates.

Primary sources of revenue: Fishing and hunting licenses; federal assistance grants; lottery proceeds; permits, fines, sales and leases, investments.

| Revenue breakdown by primary sources for the last fiscal year | |
|---|-----------------|
| SOURCE | FY2006 |
| Federal Assistance | \$17,798,639.00 |
| License Related | \$56,192,989.00 |
| Lottery | \$10,584,732.00 |
| Permits, Fines, Sales, Leases, Investments | \$2,798,110.00 |
| Other | \$123,435.00 |
| Total | \$87,497,905.00 |

Expected future revenue trend: Stable (Projected annual revenues for 2008 – 2010 range from \$89.7 – 90.2 million.)

Total FY06 Conservation Disbursements: \$70,920,000 (direct and statutory appropriations to

Division of Fish and Wildlife)

Percent of Total FY06 State Budget: 0.3% (total state budget \$24.7 billion)

Important Numbers to Know

- ❖ Species of conservation concern (tracked heritage species): 437 endangered, threatened, and special concern species; 102 candidate species being monitored
- ❖ Number of hunters¹ (resident and non-resident): 596,602
- ❖ Economic impact of hunting¹: \$1,316,964,312
- ❖ Number of anglers (resident and non-resident): 1.5 million licensed anglers plus 600,000 anglers who do not require licenses
- ❖ Economic impact of fishing¹: \$2,862,561,056
- ❖ Number of wildlife-watching participants: 2.2 million
- ❖ Expenditures by wildlife-watchers²: \$531,057,000

State Characteristics – 08/2006 REPORT

- Population of 5.1 million
 - 71% urban; 29% rural
- 79,610 square miles in size
- 66 State parks

Nongame Wildlife Checkoff Fund

- Mechanism: Check-off on state tax forms
- Statutorily enacted in 1980
- Revenue: approximately \$1 million annually
 - Since its inception, the Fund has raised over \$22 million.
- While other states have similar funds, Minnesota has had the highest participation rate in the U.S. at 3.6%.
 - This has been somewhat credited to the resistance to add further check offs on the state tax forms.

Environment and Natural Resources Trust Fund

- Constitutionally protected funding enacted in 1988, and then renewed in 1998 through 2024.
- Mechanism: Lottery proceeds
- Goal: To fund projects of long-term benefit to Minnesota's environment and natural resources.
- Revenue: FY 2005 \$28 million
- Since enactment the fund has received more than \$366.5 million.

In-Lieu-of-Sales Tax

- Minnesota lottery is exempt from general sales taxes so the state imposes a 6.5% in-lieu-of-sales tax on lottery tickets.
- The Game & Fish fund received 36.2% of this tax in FY 2004, amounting to over \$9 million.

- Parks & Trails received 32.6% of this tax in FY 2004, amounting to over \$8 million.
- The rest of the tax revenue goes to the General Fund.

MISSOURI

Missouri – Dedicated one-eighth of one percent sales tax for fish, forest, and wildlife conservation. Created in 1976 by constitutional amendment; put on the ballot by initiative petition. This was a new sales tax with no sunset.

Also, a dedicated one-tenth of one percent sales for state parks, soil and water conservation, and historic preservation, originally created in 1984, the tax has been re-authorized three times with a 2:1 margin. In the most recent vote on August 8, 2006, the margin of victory was 71%. The tax will automatically be put before the voters every ten years, per the most recent vote and constitutional amendment. The tax generates approximately \$82 million split equally between state parks and historic preservation (50%) and soil and water conservation (50%).

Size of State: 44,094,784 acres
 Size of Population (2000): 5,595,211
 Projected Growth (2030): 6,430,173 (+14.9%)

Agency: Department of Conservation

Agency Responsibilities: The control, management, restoration, conservation and regulation of the bird, fish, game, forestry and all wildlife resources of the state, including hatcheries, sanctuaries, refuges, reservations and all other property owned, acquired or used for such purposes.

Agency Governance: Commission form of governance - Missouri Conservation was created in 1936. This body is constitutionally established. The Commission has four members, appointed by the Governor with no more than 2 from one political party. Two members have concurrent terms, two have staggered terms. They may be re-appointed. They serve with no pay (expenses only), and meet about 10 times annually. The Commission has absolute authority over the agency according to the constitutional mandate, including authority over how the Department of Conservation's budget is developed and expended. The Commission appoints the Director.

Top Five Conservation Challenges:

- ❖ Loss of habitat to sprawl and development.
- ❖ Water quality and quantity.
- ❖ Invasive/exotics species.
- ❖ Declining hunting and fishing rates and shifting state demographics.
- ❖ Long-term fixed costs of conservation related infrastructure.

Primary sources of revenue: Dedicated sales tax, license fees, federal aid

Revenue breakdown by primary sources for last fiscal year

| SOURCE | FY2006 |
|------------------------|------------------|
| Conservation Sales Tax | \$99,069,219.00 |
| Permit Revenues | \$29,723,303.00 |
| Federal Aid | \$24,387,069.00 |
| Total | \$153,179,591.00 |

Expected future revenue trend: Stable to decreasing

Total FY06 Conservation Disbursements: \$174,386,829

Percent of Total FY06 State Budget: 0.8%

Important Numbers to Know

- ❖ Species of conservation concern (tracked heritage species): 1,025
- ❖ Number of 2005 hunters⁵: 479,959
- ❖ Economic impact of hunting¹: \$853,390,343
- ❖ Number of 2005 anglers⁵: 843,784
- ❖ Economic impact of fishing²: \$1,621,784,787
- ❖ Number of wildlife-watching participants³: 1,826,000
- ❖ Expenditures by wildlife-watchers³: \$448,756,000

State Characteristics – 08/2006 REPORT

- Population of 5.6 million
 - Nearly 70% urban; 30% rural
- 69,704 square miles in size
- 81 State parks (including historical sites)

Missouri Conservation Sales Tax

- Passed in 1976, constitutionally protected
- Mechanism: 1/8th percent sales tax
- Revenue: FY 2004 \$93 million
 - To date, program has raised over \$1.6 billion.
- Sales tax accounts for over 60% of Dept. of Conservation’s annual budget.
 - Another 20% comes from hunting and fishing licenses.
- Money goes to the Department of Conservation, which manages fish, forest, and wildlife resources.
- Money is administered by the Conservation Commission
 - Members appointed by the Governor

Parks & Soil Sales Tax (PSST)

- In 1984 Missouri passed a 1/10th percent sales tax to support soil and water conservation along with state parks.
- The PSST produced nearly \$75 million in the FY 2004
 - The revenue is split 50/50 between soil/water and the parks
- Unlike the Conservation Sales Tax, the PSST contains a sunset provision

- This tax is set to be voted on for renewal in the fall of 2006.
- If passed, it would be renewed for another ten years.

NEBRASKA

Size of State: 49,200,000 acres
 Size of Population (2000): 1,711,263
 Projected Growth (2030): 1,820,247 (+6.4%)

Agency: Nebraska Game and Parks Commission

Agency Responsibilities: Management of the state's flora, fauna, parks and outdoor recreation resources

Top five conservation challenges

- ❖ Invasive species
- ❖ Incompatible land management
- ❖ Stream/wetland degradation due to runoff
- ❖ Uniformed/unaware/unsupportive citizenry
- ❖ Surface and groundwater withdrawal

Primary sources of revenue: Hunting, fishing, license fees; federal aid reimbursements; federal, state and private grants; state general fund; investments & rental fees, fines, non-game tax check-off.

Revenue breakdown by primary source for the last fiscal year

| SOURCE | FY2006 |
|-----------------------|------------------------|
| Aquatic Habitat Stamp | \$ 2,334,620.30 |
| Nongame Fund | \$ 192,866.70 |
| Habitat Fund | \$ 5,238,735.95 |
| Game Fund | \$18,277,742.66 |
| Total | \$26,043,965.61 |

Expected future revenue trend: stable-increase (due to license fee increases)

Important Numbers to Know

- ❖ Species of conservation concern (tracked heritage species): 612
- ❖ Number of hunters¹ (resident and non-resident): 173,000
- ❖ Economic impact of hunting¹: \$411,232,000
- ❖ Number of anglers² (resident and non-resident): 296,000
- ❖ Economic impact of fishing²: \$339,682,000
- ❖ Expenditures by wildlife-watchers³: \$130,000,000

State Characteristics – 08/2006 REPORT

- Population of 1,758,787 million
 - 70% urban; 30% rural

- 76,872 square miles in size
- 87 State parks

Nebraska Resources Development Fund

- Created in 1974 to assist with the development and wise use of water and land resources.
- Mechanism: General Fund appropriation
- Revenue: \$3.6 million in 2004

Nebraska Environmental Trust Fund

- Passed in 1992 with the purpose of conserving, enhancing, and restoring the natural physical and biological environment in Nebraska.
- Mechanism: Lottery proceeds
- 44.5% of lottery proceeds go to the fund.
- Revenue: \$10 million in FY 2005

Other Funding

- Lifetime hunting, fishing, and habitat stamps sales produced \$814,500 in revenue in 2005. This represented an 82% increase over the previous year.
- The Nebraska Game & Parks Commission otherwise relies upon user fees quite heavily.
 - Of the Commission's \$57 million 2005 budget, only 15% came from the state's General Fund
 - Another 25% came from State & Federal reimbursements and direct Federal Funds.
 - Nearly 50% of revenue came from various forms of user fees.

OHIO

Size of State: 26,448,640 acres

Size of Population (2000): 11,353,140

Projected Growth (2030): 11,550,528 (+1.7%)

Agency: Ohio Department of Natural Resources, Division of Wildlife

Agency Responsibilities: Conservation of fish and wildlife resources and their associated habitats.

Top Five Conservation Challenges

- ❖ Invasive species control.
- ❖ Wildlife disease control.
- ❖ Habitat protection.
- ❖ Water quality improvement and riparian corridor protection.
- ❖ Declining participation in wildlife dependent recreation.

Primary sources of revenue: Hunting and fishing licenses and permits, and federal aid.

Expected future revenue trend: Stable

Important Numbers to Know

- ❖ Species of conservation concern (tracked heritage species): 127
- ❖ Number of hunters (resident and non-resident): 431,815
- ❖ Economic impact of hunting¹: \$1,539,488,000
- ❖ Number of anglers: 874,366
- ❖ Economic impact of fishing²: \$1,860,852,000
- ❖ Expenditures by wildlife-watchers³: \$623,051,000

TEXAS

State Characteristics - 08/2006 REPORT

- Population of approximately 23 million
 - 82% urban, 18% rural
- 261,797 square miles in size
- 120 State parks

Sporting Goods Sales Tax

- Passed in 1993 and statutorily dedicates funds to the Texas Parks and Wildlife Department
- Revenue: FY 2003 \$24 million allocated
- The cap for the fund is set at \$32 million
- With no cap, the sporting goods sales tax would generate approximately \$100 million annually
- While the cap is set at \$32 million, the legislation does not mandate that the full amount be allocated.
 - Indeed, the full amount has not been allocated by the legislature.
 - This has led to a yearly struggle to secure funding.
- The Texas legislature saw a proposal in 2005 to raise the cap to \$85 million, but the idea didn't make it out of committee.
- Texas had formerly relied on a cigarette tax to fund their parks
 - Declining sales of cigarettes led the state to find a new funding source

VIRGINIA

Virginia - Virginia allocates up to \$13 million per year to its Department of Game and Inland Fisheries in a direct transfer of sales tax revenue. The amount is based on the estimated economic impact of fishing, hunting and wildlife-associated recreation as determined by the national survey.

WISCONSIN

Wisconsin - The Stewardship Program was created to preserve Wisconsin's most significant

natural resources for future generations, as well as to provide the land base and recreational facilities needed for quality outdoor experiences. In his 2007-09 Budget, Governor Jim Doyle proposes reauthorizing the Stewardship Program through the year 2020 with \$105 million in annual bonding to acquire land and easements. This investment is the minimum needed to maintain the fund's earlier purchasing power, and is equal to each Wisconsin resident paying at most only 25 cents a week. The Stewardship Program is funded with general obligation bonds, similar to funding for other state infrastructure investments like highways and buildings. The state sells bonds to investors and then repays the principal and interest over the next 20 years. This approach spreads the cost over time so it is shared with future users of public lands. The debt service on the bonds has historically been paid with general purpose revenues, and since 1998, has been supplemented with Forestry funds. No hunting, fishing, or park fees are used to repay the bonds. Besides acquiring land, the Stewardship Program makes funds available for local recreation through grants. The Department of Natural Resources, in partnership with local governments and nonprofit conservation organizations, provides grants for 50 percent of project costs. These grants enable the state to stretch its dollars by leveraging funds from other sources. At its start in 1990, the Stewardship Program was funded at \$23.1 million per year. When reauthorized in 2000, it was funded at \$46 million per year. In 2002, the funding was increased to \$60 million per year. Governor Doyle's proposal of \$105 million/year beginning in 2011 is meant to help the Stewardship Program retain its purchasing power and keep pace with the increasing cost of land in the state.

Size of State: 34.7 million acres
Size of Population (2000): 5,363,675
Projected Growth (2030): 6,150,764 (+14.7%)

Agency: Wisconsin Department of Natural Resources

Agency Responsibilities: To provide an adequate and flexible system for the protection, development and use of forests, fish and wildlife, lakes, streams, plant life, flowers and other outdoor resources in this state.

Agency Governance: The day to day administrative decision making of Wisconsin Department of Natural Resources is overseen by a cabinet-level Secretary who is appointed by the Governor. The Secretary appoints division administrators who lead Air and Hazardous Waste, Water, Land, Enforcement and Science, and Customer and Employee Services Divisions. Wisconsin has a statutorily established seven-member Natural Resources Board (NRB) whose responsibility includes general policy and regulatory decision making. Members of the Natural Resources Board are appointed by the Governor to staggered 6 year terms. The Wisconsin Conservation Congress is a statutorily established citizen body that is advisory to the NRB.

Top five conservation challenges:

- ❖ Connecting people to nature.
- ❖ Exotic, invasive species and emerging pathogens.
- ❖ Changing land use and ownership patterns impacting habitat and recreational access.
- ❖ Water quantity and quality.
- ❖ Ecosystem impacts increasing population and climate change.

Primary sources of revenue: Hunting/fishing license revenue, gaming compact, and federal funds.

Revenue breakdown by primary sources for last fiscal year

| SOURCE | FY2006 |
|--------------------------|-----------------|
| License Related Revenues | \$72,399,478.00 |
| Federal Aid | \$17,718,277.00 |
| Gaming Compact | \$3,000,000.00 |
| CWD Fund Transfer | \$4,255,100 |
| Total | \$97,372,855.00 |

Expected future revenue trend: Flat to decreasing

Important Numbers to Know

Species of conservation concern (tracked heritage species): 1,041

Number of hunters¹ (resident and non-resident): 660,000

Economic impact of hunting¹: \$1,770,420,000

Number of anglers²: 1,412,000

Economic impact of fishing²: \$2,315,762,000

Expenditures by wildlife-watchers³: \$1,311,619,000

State Characteristics – 08/2006 REPORT

- Population of 5.5 million
 - 68% urban; 32% rural
- 54,310 square miles in size
- 93 State parks & recreation areas

Fishing and Wildlife Funding

- This is done through the Department of Natural Resources
- Wisconsin ranks 1st amongst Midwestern states in fishing and wildlife activity funding
- The department spent \$120 million on fishing and wildlife activities for the FY 2004-05:
 - \$68 million of that money came from the sale of hunting and fishing licenses
 - \$20 million came from federal aid
 - \$18 million came from bonds that were used to acquire hunting and fishing land
 - \$8 million came from the state General Fund
- Wisconsin has become increasingly reliant on user fees and has begun to search for other sources of funding for the DNR.
- The reliance on user fees has led to a pattern of raising fees to maintain funding levels. This has had the effect of causing resentment in the gaming and fishing community who feel they bear too much of the burden.

GOVERNMENT FINANCE AND TAXES

NATIONAL COMPARATIVE DATA
STATE TAX COLLECTION BY SOURCE

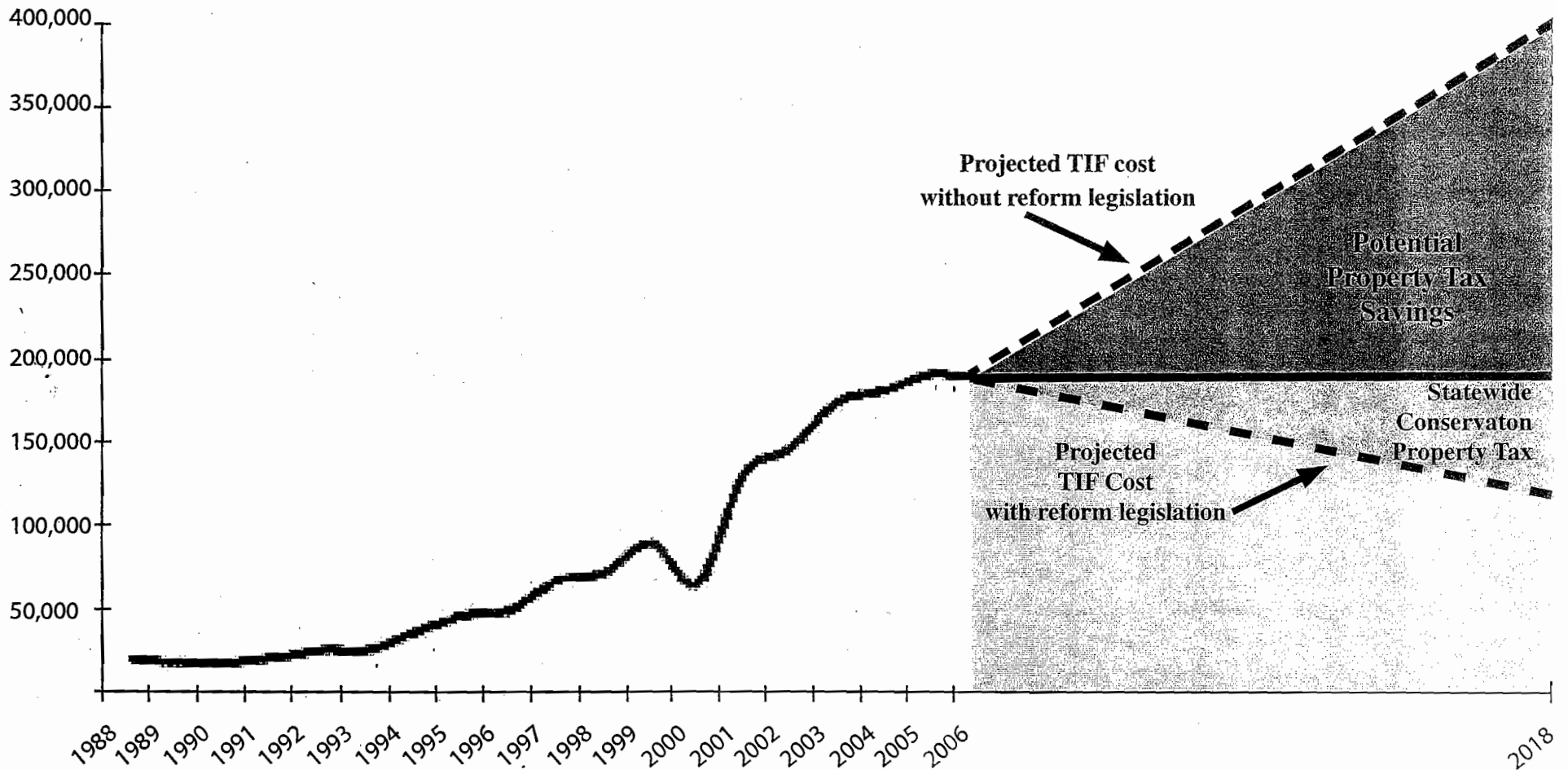
2005 Relative Reliance on Various Taxes as a Percent of
State Tax Collection from Each Source

| State | Property Percent | Sales/Gross Receipts Percent | Individual Income Percent | Corporate Percent | Other Percent |
|---------------------|---------------------|------------------------------------|---------------------------------|----------------------|------------------|
| Alabama | 3.0% | 51.2% | 32.5% | 5.1% | 8.3% |
| Alaska | 2.3 | 10.3 | 0.0 | 31.8 | 55.6 |
| Arizona | 3.4 | 60.8 | 25.9 | 6.4 | 3.5 |
| Arkansas | 8.5 | 52.8 | 28.6 | 4.2 | 5.9 |
| California | 2.2 | 38.2 | 43.7 | 8.8 | 7.0 |
| Colorado | 0.0 | 40.0 | 49.3 | 4.1 | 6.6 |
| Connecticut | 0.0 | 44.3 | 43.4 | 5.0 | 7.3 |
| Delaware | 0.0 | 14.6 | 32.4 | 9.1 | 43.9 |
| Florida | 0.9 | 75.2 | 0.0 | 5.3 | 18.7 |
| Georgia | 0.4 | 44.5 | 46.7 | 4.5 | 3.8 |
| Hawaii | 0.0 | 62.0 | 31.2 | 2.8 | 4.1 |
| Idaho | 0.0 | 51.2 | 35.5 | 4.8 | 8.6 |
| Illinois | 0.2 | 50.5 | 30.1 | 8.3 | 10.9 |
| Indiana | 0.1 | 56.0 | 32.8 | 6.4 | 4.8 |
| IOWA | 0.0 | 45.6 | 39.2 | 3.2 | 11.9 |
| Kansas | 1.1 | 49.7 | 36.6 | 4.4 | 8.2 |
| Kentucky | 5.2 | 46.7 | 33.4 | 5.3 | 9.3 |
| Louisiana | 0.5 | 53.1 | 27.7 | 4.1 | 14.6 |
| Maine | 1.4 | 44.3 | 42.3 | 4.4 | 7.5 |
| Maryland | 3.9 | 39.1 | 41.9 | 6.0 | 9.0 |
| Massachusetts | 0.0 | 32.1 | 53.8 | 7.4 | 6.7 |
| Michigan | 8.8 | 47.4 | 28.4 | 7.8 | 7.5 |
| Minnesota | 3.9 | 41.8 | 39.9 | 5.9 | 8.5 |
| Mississippi | 0.8 | 64.8 | 21.6 | 5.2 | 7.5 |
| Missouri | 0.2 | 48.2 | 42.1 | 2.3 | 7.2 |
| Montana | 10.4 | 25.5 | 39.9 | 5.5 | 18.8 |
| Nebraska | 0.1 | 51.9 | 36.7 | 5.2 | 6.0 |
| Nevada | 3.0 | 78.6 | 0.0 | 0.0 | 18.4 |
| New Hampshire | 19.4 | 34.9 | 3.3 | 23.6 | 18.8 |
| New Jersey | 0.0 | 44.4 | 35.9 | 9.7 | 10.1 |
| New Mexico | 0.9 | 48.5 | 24.3 | 5.4 | 20.8 |
| New York | 0.0 | 32.2 | 56.0 | 5.5 | 6.3 |
| North Carolina | 0.0 | 40.9 | 45.2 | 6.8 | 7.1 |
| North Dakota | 0.1 | 50.5 | 17.2 | 5.4 | 26.7 |
| Ohio | 0.2 | 46.4 | 39.3 | 5.5 | 8.6 |
| Oklahoma | 0.0 | 36.4 | 36.0 | 2.5 | 25.1 |
| Oregon | 0.4 | 10.7 | 72.0 | 5.6 | 11.3 |
| Pennsylvania | 0.2 | 48.5 | 30.4 | 6.2 | 14.7 |
| Rhode Island | 0.1 | 52.4 | 38.0 | 4.3 | 5.2 |
| South Carolina | 0.1 | 53.1 | 36.8 | 3.4 | 6.7 |
| South Dakota | 0.0 | 81.4 | 0.0 | 4.4 | 14.1 |
| Tennessee | 0.0 | 76.4 | 1.6 | 8.1 | 14.0 |
| Texas | 0.0 | 78.9 | 0.0 | 0.0 | 21.2 |
| Utah | 0.0 | 49.7 | 41.1 | 4.0 | 5.1 |
| Vermont | 33.2 | 34.7 | 22.3 | 3.1 | 6.7 |
| Virginia | 0.1 | 34.4 | 52.5 | 3.8 | 9.2 |
| Washington | 10.7 | 78.4 | 0.0 | 0.0 | 10.8 |
| West Virginia | 0.1 | 50.1 | 27.2 | 10.8 | 11.8 |
| Wisconsin | 0.8 | 45.2 | 40.6 | 5.8 | 7.4 |
| Wyoming | 10.4 | 36.9 | 0.0 | 0.0 | 52.7 |
| U. S. Totals | 1.7% | 47.9% | 34.1% | 6.0% | 10.2% |

Source: U. S. Bureau of the Census as reported by the Federation of Tax Administrators

A Revenue-neutral Property Tax for Conservation

TIF Property Tax Collections in Iowa, Adjusted for Inflation



Current date source: *Tax Increment Financing Growth in Iowa*, by Dave Swenson and Liesl Eathington, April 2006. Projections by Duane Sand, Iowa Natural Heritage Foundation.