

# **ALTERNATIVE DEDICATED FUNDING FOR FISH AND WILDLIFE**

## ***Report #2***

### ***Tools and Examples***

**A Resource Document Prepared by the  
President's Ad Hoc Committee on Alternative Funding  
Midwest Association of Fish and Wildlife Agencies**

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This report is a compilation of ideas or tools that might be useful as you work through the process of putting together a successful funding campaign. Items included in this report:

- ❖ **Arkansas – “Getting Started” document** – List of eight important considerations for seeking funding
- ❖ **Arkansas Tax Campaign Q &A** – Important questions asked in answered as part of the Arkansas campaign
- ❖ **Arkansas Tax Campaign** – Vote FOR Amendment 2 poster brochure
- ❖ **Missouri Tax Campaign** – State Parks and Soil and Water Conservation campaign sticker
- ❖ **State Wildlife Action Plan** – TWW Communications tool triangle
- ❖ **Generic Frequently Asked Questions** – Tool for developing an FAQ document for state funding
- ❖ **Generic “Getting Started” checklist** – Tool for developing a getting started checklist
- ❖ **Sample Legislative Language** – Includes recent Minnesota proposal, Missouri Constitutional Language for Conservation and State Parks, Soil and Water Conservation, and Arkansas Constitutional language

EXAMPLE 1  
Arkansas Tax Campaign – Getting Started

## Conservation Tax Campaigns - Getting Started

### **1. Legal Research**

- Retain the best constitutional law firm in your state to research amendment language using Arkansas's as a model.
- Once written, take the proposal to your Legislative Funding Study Committee for review and input.
- Research the taxation and/or amendment language in your constitution. Can an amendment be voted on in a special election? Or must it be in a general election? Do you have to have an amendment? If not, if legislation can take care of your funding needs, how large of a majority would it take to overturn it?

### **2. Revenue Projection/ Economic Impact**

- Ask your state Department of Finance and Administration to project how much revenue would be generated from the tax for each of the next five to ten years.
- Access national research detailing the economic impact of fishing and hunting within the state.

### **3. Agency Groundwork**

- Have each division of your agency to identify their funding needs over the next decade that are needed to best fulfill your mission as an agency.
- Prioritize these general needs and formulate how the new revenue will be divided.
- Go to your field personnel in your regional offices and have them make a laundry list of needs itemizing repairs, improvements, acquisitions, etc.

### **4. Public Input**

- Schedule a slate of public hearings around the state to hear from the public how increased funding could improve the services your agency provides.
- Compile the results and include your findings in your white paper report.

### **5. Opinion Research**

- Conduct a bench mark poll to identify public perception of agency, how many people hunt and fish, how many people enjoy watchable wildlife, how they feel about designated taxes, how they would vote, etc.

- With the results of the poll, the public hearings, and your internal studies, develop a white paper report on the current condition and future needs of your agency.

#### **6. Making Your Case**

- Present the white paper to all members of the funding study committee, to the Governor and the leadership of the House and Senate.
- Invite members to get hands-on knowledge of the effects of budgetary shortfalls and schedule times for them to ride with your game wardens, to visit your fish hatcheries.
- Alert the press when you have illustrations of funding crisis, i.e., when a fisheries truck breaks down. Alert them when you have figures of falling license sales and point out the downward trend of your revenues while your costs are rising.
- Issue the findings of the Funding Study Committee in the form of a press advisory, grant interviews, illustrate crisis.
- While they are in session, have friends of the agency contact their legislators to tell them your agency needs help.

#### **7. Finances**

- Devise a budget for the campaign.
- Create exploratory committee to get a feel for how much you can raise and start with the corporate community.

#### **8. Be Nonpartisan**

- One of the best features of a campaign like this one is that its support crosses party lines.
- The face of politics is always changing, and you never know which party will be where.

EXAMPLE 2  
Arkansas Tax Campaign – Questions & Answers

## QUESTIONS & ANSWERS

### ARKANSAS'S 1/8¢ CONSERVATION AMENDMENT

#### What is Arkansas's 1/8¢ Conservation Amendment?

It is a proposed amendment to the Arkansas Constitution placed on the November ballot by the legislature. It would impose a 1/8th of a cent sales tax only on items now subject to the sales tax. The money from this tax would fund the state's conservation agencies: Arkansas Game and Fish Commission, Arkansas State Parks, the Department of Arkansas Heritage and the Keep Arkansas Beautiful Commission.

#### This Conservation Amendment was on the ballot before. What happened to it?

On the grounds that it was not advertised properly by Secretary of State Bill McCuen, it was struck from the ballot less than a week before the election. Due to the last minute court decisions, many counties had already printed ballots with this amendment on them. As a result, the Conservation Amendment votes were tallied in 65 counties representing 65% of the total statewide vote. Of this number, 53% voted for the Conservation Amendment, but those votes did not count.

During its 1995 session, the Arkansas Legislature named the Conservation Amendment as one of the three amendments referred to the '96 ballot after a groundswell of supporters phoned in their wishes to vote on it again.

#### Why is the Conservation Amendment needed? Don't these agencies already receive state funds?

The conservation agencies in Arkansas are facing a financial crisis. The needs have grown faster than revenues. Big maintenance programs have been put off while the conditions of facilities and resources have gotten worse.

In fact, these agencies are suffering now because they've done such a good job in the past of operating on meager budgets. In the meantime, the state agencies facing the biggest problems of the day, such as prisons, education, health and human services have gotten more public money as the conservation agencies continued to get less.

Now, the years of under funding have caught up and the wear and tear on our natural and historic resources is beginning to show.

The problem for Game and Fish is complicated by the fact that

they do not receive any state money. The amendment that established the Game and Fish Commission fifty years ago prohibits them from accepting any general revenues. They must operate on fishing and hunting license sales. Those sales are not growing while the cost of managing wildlife resources has continued to climb.

The Keep Arkansas Beautiful Commission has no budget. They operate only on what other agencies give them. This "beg and borrow" approach has made it impossible to conduct a statewide anti-litter campaign.

#### Is it a good idea to put a tax into the state constitution?

Yes. Putting it in the constitution guarantees that the money is spent where you want it to be spent. This is money for *programs*, not for bureaucracies. Also, for Game and Fish, putting the tax into the constitution is the only way to make it legal for them to receive general revenues.

#### Is it a problem to collect such a small fraction of a penny in sales tax?

No. The merchant is in many cases already collecting a fractional sales tax. The state sales tax is 4.5%. With the passage of the Conservation Amendment, the rate would become 4.625%. Under most tax tables, small purchases would not be subject to collection. This tax is very small, and on a \$50 purchase you would only pay an additional 6 cents in tax.

#### How much would be collected and how would the money be divided?

It is estimated the tax would bring in approximately \$37 million a year:

- 45% (\$17 million) to Arkansas State Parks
- 45% (\$17 million) to Arkansas Game & Fish
- 9% (\$3.3 million) to Arkansas Heritage
- 1% (\$370,000) to Keep Arkansas Beautiful

#### How much will the 1/8th of a penny sales tax cost me?

It is estimated that the tax will cost the average Arkansan about ten dollars a year. This figure could vary by only a few dollars depending on income and spending habits.



### How do we know the money will be spent where it's been committed?

Again, because it is in the constitution, state lawmakers cannot reallocate the money. Also, each agency has already submitted a detailed yearly spending plan and is committed to following the plan if the voters approve the measure.

### How would the money be used?

Each agency has a list of specific plans for spending the money within their field. These annual spending plans include:

**Arkansas State Parks**—The money would be used to attack a \$178 million backlog in repairs and improvements, to pay for operational programs and restore staff that were cut because of budget problems, as well as to pay for expansion plans.

Operating expenses .....	\$2.2 million annually
Major maintenance .....	\$0.8 million annually
Capital equipment .....	\$1.1 million annually
Land acquisition .....	\$0.7 million annually
Capital improvement .....	\$12.2 million annually

**Arkansas Game & Fish Commission**—The money would be used for a wide range of programs including wildlife management and enforcement, education, land acquisition and leasing and restoring programs that were cut because of financial difficulties.

Wildlife enforcement .....	\$2.6 million annually
Land acquisitions/improvements .....	\$5.0 million annually
Conservation education .....	\$2.3 million annually
Private land programs/animal control ....	\$3.4 million annually
Endangered species/habitat protection ..	\$1.2 million annually
Restoration of program cuts .....	\$2.5 million annually

**Department of Arkansas Heritage**—The money (\$3.3 million) would be used in three ways: 1) a 10-year program to rehabilitate historic structures owned by the department; 2) improve educational opportunities for the 250,000 children reached by the department each year; and 3) to identify and secure important historic artifacts and structures, and natural lands of outstanding value. The department is interested in providing seed money for new museum programs, arts programs, heritage programs, and historic preservation programs.

**Keep Arkansas Beautiful**—The money will give this agency a real budget. Keep Arkansas Beautiful will receive \$370,000 annually to pay for education programs and the first real anti-litter campaign in Arkansas history.

### Have any other states tried having a fractional tax dedicated to conservation agencies?

Yes. Missouri passed a similar amendment in the 1970s, and it has made a tremendous difference in the preservation and protection of their natural resources.

### What if the Conservation Amendment fails?

If the amendment fails, the financial crisis only gets worse for the conservation agencies.

Our **State Parks** will continue to deteriorate under the wear and tear of time, weather and 7 million visitors a year. A reduction of park services would be inevitable, and the closing of campgrounds and even entire parks for all or part of the year is likely. The parks problems will have a negative impact on the tourism industry, and the cost to the local economies will be significant.

**Game and Fish** faces a similar crisis. It won't happen overnight, but Game and Fish will continue to reduce services and programs. Eventually, some fish hatcheries will close, private lands leased for public hunting will be dropped, law enforcement efforts will be curtailed, wildlife management drastically reduced and educational programs for young children will be sharply cut back.

**The Department of Arkansas Heritage** will forfeit opportunities to secure priceless artifacts of Arkansas heritage—some that are precariously stored and others that are acquired by out-of-state museums able to pay for and preserve them. Programs will be limited to current levels, placing Arkansas's state-owned museums and historic preservation programs at a distinct disadvantage. Conservation and stewardship of our precious natural resources will remain at a bare-bones level, and opportunities for new conservation efforts will be lost. Educational programming will remain at a level inadequate for the great needs that teachers and parents bring to the department's attention each year.

**Keep Arkansas Beautiful** will continue to exist in name only, and no effort will be made to curb the growing problems of litter in Arkansas.

**A detailed spending plan is available from each agency whose phone numbers are listed below.**

Arkansas State Parks—682-7743  
Arkansas Game & Fish—223-6300  
Department of Arkansas Heritage—324-9150  
Keep Arkansas Beautiful—682-3507

EXAMPLE 3  
Arkansas Tax Campaign – Vote For Amendment 2



**Vote FOR Amendment 2**



**Save It For  
The Kids!**

Let's Save Our  
State Parks, Wildlife and Fish,  
Scenic Rivers, Museums,  
Historic Resources And Finally Face  
Our Litter Problem.

**Keep Arkansas Natural Forever**

# WHAT YOU SAVE when you vote **FOR** Amendment 2

State Parks • Litter Control Programs • Wildlife Management Areas • Historic Buildings  
Hunting Lands • Fish Hatcheries • Boat Ramps • Wildlife Education • Museums • Deer Habitat  
Endangered Species • The Old State House • Landowner Assistance • Main Street Programs  
Heritage Lands • Wildlife Sanctuaries • Game & Fish Lakes • Arkansas Arts Council  
Scenic Rivers • Affordable Hunting & Fishing License Fees • Wildlife Enforcement  
Campgrounds • Hiking Trails • Picnic Areas • Recreational Programs



## The Facts about Amendment 2

### **How much will Amendment 2 cost me?**

The 1/8¢ tax will only cost the average Arkansan about \$10 a year or 84¢ a month. For instance, on a \$50 purchase, the additional tax would be just 6 cents.

### **Is the tax collected on very small purchases?**

No. Because of the way tax tables are used, the 1/8¢ tax is not collected on a small purchase. For instance, on a \$3 purchase, you pay no additional tax, while on a \$10 purchase you pay an additional penny.

### **How much will be collected and how will it be divided?**

Amendment 2 will bring in approximately \$37 million per year with 45% going to State Parks, 45% to Game and Fish, 9% to Arkansas Heritage and 1% to Keep Arkansas Beautiful.

### **Is it a good idea to put a tax into the State Constitution?**

Yes. Putting it in the constitution guarantees that the money is spent where you want it to be spent. This is money for programs – not for bureaucracies.

### **What happens to conservation programs if Amendment 2 fails?**

Many *Arkansas State Parks* will become part-time facilities, closing campgrounds, reducing hours and closing for part of the year. *Game and Fish* will close some fish hatcheries, reduce public hunting lands, cut wildlife management and sharply raise license fees. The *Department of Arkansas Heritage* will cut many educational programs for children and shut off most local grant programs for saving historic structures. *Keep Arkansas Beautiful* will have no money to fight the growing litter problem.

## **That's why your vote is so crucial.**

Amendment 2 offers a choice for our future. **Vote FOR Amendment 2**, and you'll save the value of a lifetime. It's a small price to pay to save our parks and wildlife for our children and grandchildren.

*Spread the word. Please pass this flyer on to someone who cares about the future of Arkansas and our wonderful outdoors.*

*Or call to volunteer (501) 225-1011.*

Not printed or prepared at public expense.

Paid for by Natural State Committee, Suite 300, 900 S. Shackleford, Little Rock, AR 72211  
Bruce Engstrom, Treasurer

EXAMPLE 4  
Missouri Tax Campaign for  
State Parks and Soil and water Conservation

OUR STATE



PARKS

SOIL AND  
CLEAN WATER

GOOD FOR  
MISSOURI

Printed by the Missouri Parks Association

**EXAMPLE 5**  
**State Wildlife Action Plan**  
**Communication Strategy Triangle**

# State Wildlife Action Plan

The State Wildlife Action Plan conserves wildlife and natural places, enhancing our own quality of life.

- Each state has developed a proactive Wildlife Action Plan to conserve wildlife before they become more rare and more costly to protect.
- The State Wildlife Action Plan ensures we will be able to conserve wildlife and natural places that bring peace and relaxation to our busy lives.
- The State Wildlife Action Plan shows us how to conserve the wildlife and natural places that are important to many of our family traditions.

Supporting the State Wildlife Action Plan will benefit the health of wildlife and people.

- The State Wildlife Action Plan conserves wildlife and natural places thereby protecting clean water and air -- making both wildlife and people healthier.
- The health of wildlife is often an early indicator of disease and pollution that affect us all. Investing in the State Wildlife Action Plan will allow us to identify and prevent problems before they threaten wildlife and affect humans.

**We need to invest in the State Wildlife Action Plan now to conserve wildlife and vital natural areas for future generations.**

As our communities grow, the State Wildlife Action Plan can help us fulfill our responsibility to conserve wildlife and the places they live for future generations.

- The State Wildlife Action Plan outlines actions developed by scientists, sportsmen, conservationists AND members of the community, working together.

## Transitions

**Benefits Both  
Humans and Wildlife**



**Investment in Future  
Generations**



**Cost  
Effective**

**EXAMPLE 6**  
**FAQs Template**



Template  
*Frequently Asked Questions about the Need for  
Dedicated State Funding for Fish and Wildlife Conservation*

**Why do states need additional funding for fish and wildlife conservation?**

*Develop a sharp, crisp, concise, and compelling answer.*

**People already pay for hunting and fishing permits to help with conservation, isn't that enough?**

*The answer is no. Speak to the greater conservation need. Honor the traditional role of hunters and anglers but address declining participation. It's about more than hunting and fishing.*

**Doesn't the agency already receive other states funds like general revenue?**

*Describe your actual finding mechanism and why it is inadequate.*

**What is dedicated funding? Why should money be set aside for this single purpose of fish and wildlife conservation?**

*Dedicated funding is money specifically set-aside, sometimes exclusively, for a specific purpose. Conservation commitments are long-term, and threats and challenges to the resources are mounting up far beyond the capability of traditional funding sources. Without dedicated, stable finding, we will lose the battle to conserve species and related opportunities.*

**I don't hunt or fish so why should I care about giving more money to fish and wildlife conservation?**

*Speak to the greater conservation need and establish a relationship, direct or indirect, between fish and wildlife and all people, regardless of whether they hunt or fish.*

**Other agencies need more money for programs like education, health care, and social programs. What makes conservation important enough to warrant a dedicated source of funding?**

*Avoid the comparisons or prioritizations. This is a dead-end discussion. Instead, speak to why conservation is equally important, especially as related to future generations and our responsibility to preserve opportunities and choices for them.*

**Do any other states have dedicated funds for fish and wildlife conservation?**

*Yes. Missouri and Arkansas are two very successful examples. Use others as appropriate.*

**How much money is needed? Will you come back and ask for more someday?**

*Based on funding needs and projections, provide a realistic estimate. Take the long view; don't be shorted sighted or conservative.*

**How much will this cost me and my family?**

*Based on funding needs and projections, provide per person or per household estimates.*

**What happens if more money for fish and wildlife conservation is not found?**

*Develop the worst case scenario. Loss of habitat, degraded watersheds and dirty water, fewer recreational opportunities, loss of species, and deprived future generations.*

**Who supports the need and initiative for more funding?**

*Identify any key groups, organizations, or businesses that support your initiative. Be sure they are okay with you using their names as supporters.*

**How do we know how the money will be used and that it will go to the highest priority needs?**

*Describe your communication strategy; how your plan will guide the agency, and how you will continuously involve the public in reviews and decision-making.*

**EXAMPLE 7**  
**Getting Started Checklist**

## Getting Started Checklist

### Assessments of Need (Laying the Foundation)

- ☐ Internal Assessments of Need
  - ☐ Natural Resources
  - ☐ Programs
  - ☐ Public Service
  - ☐ Infrastructure
  - ☐ Administrative
- ☐ External Assessments of Need w/ Public Input
  - ☐ Natural Resources
  - ☐ Programs
  - ☐ Public Service
  - ☐ Infrastructure
  - ☐ Administrative
- ☐ Statement of Financial Need

### Strategic Thinking and Planning (Blue Print for Action)

- ☐ Mandate and Mission
- ☐ Goals/Objectives (draft)
- ☐ Conduct Public Review and Input of Draft Goals
- ☐ Revise
- ☐ Finalize Draft Plan
- ☐ Identify Commitments and Projected Costs (draft)

### Options for Additional Funding

- ☐ Identify Funding Options (pros and cons)
- ☐ Study Methods of Achieving Funding Options (what will it take)
- ☐ Do Revenue Projections for Each Option
- ☐ Propose a Funding Mechanism

### Identify Stakeholder Groups (Who's Who)

- ☐ Traditional
- ☐ Non-Traditional

### Identify Political Elements

- ☐ Governor
- ☐ Legislators
- ☐ Special Interest Groups

### Public Involvement (Taking Your Case to the People)

- ☐ Develop Public Involvement Strategy
- ☐ Conduct Public Meetings

### Economic Data

- ☐ Assemble Economic Impact Data
- ☐ Assemble Projected Costs of Proposal

**EXAMPLE 8**  
**SAMPLE LEGISLATIVE LANGUAGE**

**Minnesota Legislature - HF2285** *(This Conference Committee Report was agreed to by conferees but was not voted on during the last hours of the legislative session, May 21, 2007).*

"Section 1. **CONSTITUTIONAL AMENDMENT.**

**1.23** An amendment to the Minnesota Constitution is proposed to the people. If the

**1.24**amendment is adopted, a section will be added to article XI, to read:

**1.25** Sec. 15. Beginning July 1, 2009, until June 30, 2034, the sales and use tax rate shall be

**1.26**increased by three-eighths of one percent on sales and uses taxable under the general state

**1.27**sales and use tax law. Receipts from the increase, plus penalties and interest and reduced

**1.28**by any refunds, are dedicated, for the benefit of Minnesotans, to the following funds: 33

**1.29**percent of the receipts shall be deposited in the outdoor heritage fund and may be spent

**1.30**only to restore, protect, and enhance wetlands, prairies, forests, and habitat for fish, game,

**2.1**and wildlife; 33 percent of the receipts shall be deposited in the clean water fund and may

**2.2**be spent only to protect, enhance, and restore water quality in lakes, rivers, and streams

**2.3**and to protect groundwater from degradation, and at least five percent of the clean water

**2.4**fund must be spent only to protect drinking water sources; 14.25 percent of the receipts

**2.5**shall be deposited in the parks and trails fund and may be spent only to support parks and

**2.6**trails of regional or statewide significance; and 19.75 percent shall be deposited in the arts

**2.7**and cultural heritage fund and may be spent only for arts, arts education, and arts access

**2.8**and to preserve Minnesota's history and cultural heritage. An outdoor heritage fund; a

**2.9**parks and trails fund; a clean water fund and a sustainable drinking water account; and

**2.10**an arts and cultural heritage fund are created in the state treasury. The money dedicated

**2.11**under this section shall be appropriated by law. The dedicated money under this section

**2.12**must supplement traditional sources of funding for these purposes and may not be used

**2.13**as a substitute. Land acquired by fee with money deposited in the outdoor heritage fund

**2.14**under this section must be open to the public taking of fish and game during the open

**2.15**season unless otherwise provided by law. If the base of the sales and use tax is changed,

**2.16**the sales and use tax rate in this section may be proportionally adjusted by law to within

**2.17**one-thousandth of one percent in order to provide as close to the same amount of revenue

**2.18**as practicable for each fund as existed before the change to the sales and use tax.

**2.19** Sec. 2. **SUBMISSION TO VOTERS.**

**2.20** (a) The proposed amendment shall be submitted to the people at the 2008 general

**2.21**election. The question submitted shall be:

**2.22** "Shall the Minnesota Constitution be amended to dedicate funding to protect our

**2.23**drinking water sources; to protect, enhance, and restore our wetlands, prairies, forests,

2.24and fish, game, and wildlife habitat; to preserve our arts and cultural heritage; to support

2.25our parks and trails; and to protect, enhance, and restore our lakes, rivers, streams,

2.26and groundwater by increasing the sales and use tax rate beginning July 1, 2009, by

2.27three-eighths of one percent on taxable sales until the year 2034?

2.28 Yes .....

2.29 No ....."

2.30 (b) The title required under Minnesota Statutes, section 204D.15, subdivision 1, for

2.31the question submitted to the people under paragraph (a) shall be "Clean Water, Wildlife,

2.32Cultural Heritage, and Natural Areas."



## Missouri State Constitutional Language CONSERVATION

**Section 40(a). Conservation commission, members, qualifications, terms, how appointed—duties of commission—expenses of members.**—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 and the acquisition and establishment thereof, and the administration of all laws pertaining thereto, shall be vested in a conservation commission consisting of four members appointed by the governor, by and with the advice of and consent of the senate, not more than two of whom shall be of the same political party. The members shall have knowledge of and interest in wildlife conservation. The members shall hold office for terms of six years beginning on the first day of July of consecutive odd years. Two of the terms shall be concurrent; one shall begin two years before and one two years after the concurrent terms. If the governor fails to fill a vacancy within thirty days, the remaining members shall fill the vacancy for the unexpired term. The members shall receive no salary or other compensation for their services as members, but shall receive their necessary traveling and other expenses incurred while actually engaged in the discharge of their official duties.

Source: Const. of 1875, Art. XIV, Sec. 16 (as adopted November 3, 1936). (Amended August 8, 1972)

**Section 40(b). Incumbent members.**—The members of the present conservation commission shall serve out the terms for which they were appointed, with all their powers and duties.

**Section 41. Acquisition of property—eminent domain.**—The commission may acquire by purchase, gift, eminent domain, or otherwise, all property necessary, useful or convenient for its purposes, and shall exercise the right of eminent domain as provided by law for the highway commission.

Source: Const. of 1875, Art. XIV, Sec. 16.

**Section 42. Director of conservation and personnel of commission.**—The commission shall appoint a director of conservation who, with its approval, shall appoint the assistants and other employees deemed necessary by the commission. The commission shall fix the qualifications and salaries of the director and all appointees and employees, and none of its members shall be an appointee or employee.

Source: Const. of 1875, Art. XIV, Sec. 16.

**Section 43(a). Sales tax, use for conservation purposes.**—For the purpose of providing additional moneys to be expended and used by the conservation commission, department of conservation, for the control, management, restoration, conservation and regulation of the bird, fish, game, forestry and wildlife resources of the state, including the purchase or other acquisition of property for said purposes, and for the administration of the laws pertaining thereto, an additional sales tax of one-eighth of one percent is hereby levied and imposed upon all sellers for the privilege of selling tangible personal property or rendering taxable services at retail in this state upon the sales and services which now are or hereafter are listed and set forth in, and, except as to the amount of tax, subject to the provisions of and to be collected as provided in the “Sales Tax Law” and subject to the rules and regulations promulgated in connection therewith; and an additional use tax of one-eighth of one percent is levied and imposed for the privilege of storing, using or consuming within this state any article of tangible personal property as set forth and provided in the “Compensating Use Tax Law” and, except as to the amount of the tax, subject to the provisions of and to be collected as provided in the “Compensating Use Tax Law” and subject to the rules and regulations promulgated in connection therewith.

(Adopted November 2, 1976)

**Section 43(b). Use of revenue and funds of conservation commission.**—The moneys arising from the additional sales and use taxes provided for in section 43(a) hereof and all fees,

moneys or funds arising from the operation and transactions of the conservation commission, department of conservation, and from the application and the administration of the laws and regulations pertaining to the bird, fish, game, forestry and wildlife resources of the state and from the sale of property used for said purposes, shall be expended and used by the conservation commission, department of conservation, for the control, management, restoration, conservation and regulation of bird, fish, game, forestry and wildlife resources of the state, including the purchase or other acquisition of property for said purposes, and for the administration of the laws pertaining thereto, and for no other purpose. The moneys and funds of the conservation commission arising from the additional sales and use taxes provided for in S 43(a) hereof shall also be used by the conservation commission, department of conservation, to make payments to counties for the unimproved value of land for distribution to the appropriate political subdivisions as payment in lieu of real property taxes for privately owned land acquired by the commission after July 1, 1977, and for land classified as forest cropland in the forest cropland program administered by the department of conservation in such amounts as may be determined by the conservation commission, but in no event shall amount determined be less than the property tax being paid at the time of purchase of acquired lands.

Source: Const. of 1875, Art. XIV, Sec. 16. (Amended November 2, 1976) (Amended November 4, 1980)

**Section 43(c). Effective date–self-enforceability.**–The effective date of this amendment shall be July 1, 1977. All laws inconsistent with this amendment shall no longer remain in full force and effect after July 1, 1977. All of the provisions of sections 43(a)-(c) shall be self-enforcing except that the general assembly shall adjust brackets for the collection of the sales and use taxes.

(Adopted November 2, 1976)

**Section 44. Self-enforceability–enabling clause–repealing clause.**–Sections 40-43, inclusive, of this article shall be self-enforcing, and laws not inconsistent therewith may be enacted in aid thereof. All existing laws inconsistent with this article shall no longer remain in force or effect.

Source: Const. of 1875, Art. XIV, Sec. 16

**Section 45. Rules and regulations–filing–review.**–The rules and regulations of the commission not relating to its organization and internal management shall become effective not less than ten days after being filed with the secretary of state as provided in section 16 of this article, and such final rules and regulations affecting private rights as are judicial or quasi-judicial in nature shall be subject to the judicial review provided in section 22 of article V.

**Section 46. Distribution of rules and regulations.**–The commission shall supply to all persons on request, printed copies of its rules and regulations not relating to organization or internal management.

**Missouri State Constitutional Language**  
**STATE PARKS, SOIL AND WATER CONSERVATION**

**Sales and use tax levied for soil and water conservation and for state parks--  
distribution of parks sales tax fund to counties, purpose, limitation.**

**Section 47(a).** For the purpose of providing additional monies to be expended and used by the department of natural resources through the state soil and water districts commission as defined in Section 278.070, RSMo, for the saving of the soil and water of this state for the conservation of the productive power of Missouri agricultural land, and by the department of natural resources through the division responsible for the State park system for the acquisition, development, maintenance and operation of state parks and state historic sites in accordance with Chapter 253, RSMo, and for the administration of the laws pertaining thereto, an additional sales tax of one-tenth of one percent is hereby levied and imposed upon all sellers for the privilege of selling tangible personal property or rendering taxable services at retail in this state upon the sales and services which now are or hereafter are listed and set forth in, and, except as to the amount of tax, subject to the provisions of and to be collected as provided in the "Sales Tax Law" and subject to the rules and regulations promulgated in connection therewith; and an additional use tax of one-tenth of one percent is levied and imposed for the privilege of storing, using or consuming within this state any article of tangible personal property as set forth and provided in the "Compensating Use Tax Law" and, except as to the amount of the tax, subject to the provisions of and to be collected as provided in the "Compensating Use Tax Law" and subject to the rules and regulations promulgated in connection therewith. In addition, monies deposited in the state parks sales tax fund pursuant to the provisions of section 47(b) of this article shall also be appropriated to make payments to counties for a period of five years for the unimproved value of land for distribution to the appropriate political subdivisions as payment in lieu of real property taxes for privately owned land acquired by the department of natural resources for park purposes after July 1, 1985, in such amounts as determined by appropriation, but in no event shall such amounts be more than the amount of property tax imposed by political subdivisions at the time the department acquired or acquires such land.

(Adopted August 7, 1984) (Amended November 8, 1988) (Amended November 8, 1994) (Amended November 5, 1996) Effective 11-8-1998  
Expires 11-8-2008

**Constitution Of The State Of Arkansas Of 1874**  
**Amendment 75 [Environmental enhancement funds]**

***§ 2. Excise tax levied***

(a) There is hereby levied an additional excise tax of one-eighth of one percent ( $\frac{1}{8}$  of 1%) upon all taxable sales of property and services subject to the tax levied by the Arkansas Gross Receipts Act (Arkansas Code § 26-52-101 et seq.), and such tax shall be collected, reported, and paid in the same manner and at the same time as is prescribed by law for the collection, reporting and payment of all other Arkansas gross receipts taxes.

(b) There is hereby levied an additional excise tax of one-eighth of one percent ( $\frac{1}{8}$  of 1%) upon all tangible personal property subject to the tax levied by the Arkansas Compensating Tax Act (Arkansas Code § 26-53-101 et seq.), and such tax shall be collected, reported, and paid in the same manner and at the same time as is prescribed by law for the collection, reporting and payment of Arkansas compensating taxes.

***§ 3. Use of proceeds***

(a) Notwithstanding any provision of Amendment 35 or any other provision of the Arkansas Constitution to the contrary, forty-five percent (45%) of all monies collected from the tax levied herein shall be deposited in the State Treasury as special revenues and credited to the Game Protection Fund to be used exclusively by the Arkansas Game and Fish Commission, as appropriated by the General Assembly.

(b) Forty-five percent (45%) of all monies collected from the tax levied herein shall be deposited in the State Treasury as special revenues and credited to the Department of Parks and Tourism Fund Account to be used by the Department of Parks and Tourism for state park purposes, as appropriated by the General Assembly.

(c) Nine percent (9%) of all monies collected from the tax levied herein shall be deposited in the State Treasury as special revenues and credited to the Arkansas Department of Heritage Fund Account to be used exclusively by the Department of Heritage as appropriated by the General Assembly.

(d) One percent (1%) of all monies collected from the tax levied herein shall be deposited in the State Treasury as special revenues and credited to the Keep Arkansas Beautiful Fund Account, which is hereby created on the books of the State Treasurer, State Auditor and the Chief Fiscal Officer of the State, to be used exclusively by Keep Arkansas Beautiful, as appropriated by the General Assembly.

