



Finding the Money to Buy and Protect Natural Lands



Prepared for the Ancient Forest Alliance

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Cover Photo: Endangered Horne Mountain above Cathedral Grove, provided by Ancient Forest Alliance



"I conceive that land belongs to a vast family of whom many are dead, some are living, and countless millions are still unborn." - A Nigerian Chief

"Buy land! They ain't makin' any more of it." - Mark Twain¹

*McLaughlin Ridge Clearcut,
Ancient Forest Alliance photo*

1. Introduction – Why should we buy and protect key private lands?

British Columbia is truly spectacular. From its Mediterranean coastal islands to the Rockies' snowclad peaks, from the rolling grasslands of the Peace River to the gentle Fraser Valley, from massive ancient forests to the Osoyoos desert, our scenery is unrivalled. Our forests, mountains, deserts, grasslands, lakes, wetlands and coastlines support the richest biodiversity of any Canadian province.²

Even near our cities, we still have places where we can stand in awe of a diving osprey or browsing elk, touched "in the deep heart's core." Sighting salmon, deer, eagles and heron – or even an occasional bear or whale – may be the stuff of movies in much of North America, but it is a common occurrence for those of us who live in this province.

Our natural lands make BC one of the best places on earth to live – precisely because we still have refuges where we can refresh the mind, body and spirit.

Yet each year British Columbia grows by 50,000 people and 30,000 new houses. Asphalt is becoming the land's final crop as development engulfs the Fraser Valley, the Okanagan and southern Vancouver Island. Vast tracts in the Northeast are transforming from wilderness to industrial landscape with the advent of thousands of new gas wells. Across the province, old growth forests are falling to renewed logging – and watersheds are increasingly threatened by a booming mining industry.

Already human development has led to over 1600 BC species being officially classified as "at risk" – from mountain caribou to Vancouver Island marmots, from Swainson's hawks to peregrine falcons, from sharp-tailed snakes to spotted owls, from maidenhair ferns to grizzly bears and orcas.³

Although over 90% of the province is Crown land, many of the most valuable and most threatened ecosystems are found on private lands in our fertile temperate valleys. These privately owned natural lands help keep our drinking water clean and our air pure. They moderate local climate, and support endangered and other species. They make our communities more beautiful and livable, and attract both tourists and 21st century businesses to the province. Protection of these natural lands is critically important.⁴

Indeed, the acquisition and protection of natural lands is one of the most farsighted – and most popular – investments that government can make. Protection of green space is essential to our environment and social wellbeing, and to our long-term economic prosperity.⁵

Recognizing that the purchase of green space is a good investment both environmentally and economically, British Columbians have shown a remarkable willingness to see public funds used to acquire conservation and recreations lands. In 1999 a resounding majority of voters in the municipalities of the Capital Regional District voted in favour of establishing the Regional Park Acquisition Fund, which is funded by a property tax. The park acquisition fund was so popular that ten years later the CRD board voted to double it. In 2008 constituents in the Regional District of East Kootenay voted in favour of a surcharge for the purpose of land conservation. There was similar enthusiasm in the Cowichan Valley Regional District for the 2008 establishment of the Regional Parkland Acquisition Fund in that jurisdiction.⁶

Similar public support for green space acquisition has been reflected across North America. For example, since the 1960s, 33 American states have initiated legislation to dedicate and earmark special funding sources for land conservation. At a time when taxes are generally unpopular, statewide elections have often approved funding dedicated to parks and greenspace. In Alabama in 1992 and 2012, voters passed 20-year constitutional amendments creating funds derived from oil and gas revenues for conservation efforts. This conservation fund is capped at \$15 million a year. In 1984 Michigan voters passed the *Natural Resources Trust Fund Act*, creating a dedicated conservation fund from oil and gas lease revenues. About \$30 million is generated annually. In Minnesota, voters have approved three constitutional amendments dedicating funds for conservation – lottery proceeds were approved in 1990 and 1998, and a sales tax was approved in 2008. The sales tax is expected to generate over \$5.5 billion over the next 25 years. In Missouri in 1976, voters passed a permanent 1/8 of one-cent sales tax, generating \$90-100 million per year for conservation.⁷ In 1972 Florida voters approved the sale of \$200 million in Environmentally Endangered Lands bonds to protect vulnerable ecosystems.⁸ In 1998 the state's voters followed up by indefinitely extending the state's ability to sell bonds for land acquisition – this passed with 72% voter support.⁹ Maryland's 2014-2018 Land Preservation and Recreation Plan reported that over half of Maryland residents surveyed indicated that it is "extremely important" that the State spend funds to acquire land to prevent development.¹⁰

Clearly, raising money to protect lands for recreation and conservation can be one of the most popular of all government revenue-raising endeavours.

2. Dedicating Funds to Land Acquisition

The provincial government is in the best position to establish and administer a high quality, comprehensive program for the systematic acquisition and long-term protection of provincially significant private lands. With British Columbia's high land costs, it is clear that a successful program will require a steady and substantial stream of revenue. The Ancient Forest Alliance estimates that a fund of \$40 million *per annum* is necessary, if we are to protect our natural legacy for our grandchildren.¹¹ This would constitute less than one-tenth of 1% of the Provincial budget.¹²

Fortunately, there are many practical options for raising this amount of money. In fact, numerous jurisdictions have already recognized the importance of this issue, and have legislated revenue measures to establish dedicated, earmarked funding for the purchase of privately owned natural lands.

This paper provides a menu of such fund-raising mechanisms that the Province could use to dedicate earmarked revenues for the purpose of acquiring natural lands.

Advantages and Disadvantages

Some of the advantages of earmarking selected revenues include:

- It can remove the purchasing of lands from fluctuations in government policy, making possible a long-term and sustained program of land acquisition.¹³
- While there is substantial resistance to government taxes in general, acquisition of natural lands is such a popular concept – and such a real benefit – that many people would support a special funding mechanism for such acquisition.
- It can provide an opportunity to internalize the environmental costs of activities that negatively impact the environment. By taxing such activities, government forces the market to acknowledge the environmental cost of the activity, thus reducing market demand. This is consistent with the Polluter Pays Principle supported by the Canadian and British Columbia governments.¹⁴
- Dedication of fees paid by those who use the environment offers the market efficiency advantages of the “User Pay” approach. Dedicating the proceeds of such fees to protect natural areas operates as a mechanism to ensure that environmental use and damage is balanced by enhanced environmental protection.

On the other hand, the dedication of particular government revenues to specific users has certain disadvantages. Potential drawbacks include:

- It is a departure from the traditional budget-making process in Canada. Canadian governments have customarily operated by directing most revenues into a general revenue fund. During the budget-making process, government allocates funding, depending on priorities, financial resources and fiscal management goals. This system provides the flexibility to change funding allocations as conditions and priorities change. In contrast, earmarking of funds may mean that

money will go to the dedicated user when there is a greater social priority for spending elsewhere (e.g., for schools, hospitals, social services).

- The dedication of revenues can introduce other rigidities into the process. Governments may be reluctant to raise a tax, even though an increase can be justified, because the revenue is earmarked for an expenditure program that is not a priority. If the revenues are being raised from a particular user group, such as outdoor recreationists, that group may demand a voice regarding the use of its funds. This kind of pressure does not arise when funds are coming up from general revenues. In addition, earmarking may lead to interest groups competing to have revenues earmarked for their programs. For example, competing interests for gasoline tax revenue include highway construction, vehicle testing, air pollution programs, road safety initiatives, health costs related to road accidents, energy conservation and transit systems.

As will be seen, many governments have concluded that it is justifiable to earmark certain revenues for conservation purposes. British Columbia has already acted to set up dedicated funding, particularly in the environmental field, and particularly where there is a strong link between the revenue source and the expenditure program. For example, the Sustainable Environmental Fund received earmarked funds from levies on the sale of tires and lead-acid batteries; sales tax on disposable diapers; and waste discharge permit revenue. In turn, the Sustainable Environment Fund provided funding to related programs: tire recycling, battery collection, solid waste management and reduction, and the Clean Air Strategy.¹⁵

Furthermore, earmarking of conservation funds could build on – and enhance – a highly successful BC precedent. In 2004, the B.C. Trust for Public Lands was established. This trust was managed by a committee of non-government and government entities specializing in the management and acquisition of private lands for the protection of biodiversity. The funding consisted of a one-time grant of \$8 million with a requirement that for every dollar granted by the government, \$3 would have to be raised by conservation groups. The one-time grant was a success, with conservation groups exceeding the target of tripling government investment.¹⁶

Thus, if government chooses to establish dedicated funding of \$40 million annually for conservation land purchases, it may be able to dramatically leverage the total amount of land eventually protected.

We advocate the establishment of a permanent, provincially administered, fund for the acquisition of natural lands. Below is a discussion of possible dedicated funds that could be used to finance acquisition of land.

RECOMMENDATION 1

The Province should set a goal of establishing ongoing earmarked funding mechanisms sufficient to raise \$40 million annually for a Natural Lands Acquisition Program for the acquisition and protection of natural lands. The Program should use some combination of the proven revenue concepts discussed below.

2.1 Special Eco Funds

2.1.1 “POPS FOR PARKS”

One of the most imaginative funding schemes for parks acquisition is a proposal implemented in the states of New York, Connecticut, Massachusetts, Maine, and Michigan. In these states, as in British Columbia, customers pay a deposit on soft drink and other containers, which is refunded when the container is returned. However, if the container is not returned, in BC the deposit remains with the beverage industry as a kind of windfall profit.

In contrast, the above states recognize that unredeemed containers litter the environment, burden landfills and impose other environmental costs – and these states recapture the windfall to enhance the environment.

Reasoning that the deposits belonged to the consumers who had paid them, former New York State governor George Cuomo proposed capturing the unclaimed beverage container deposits for public use by requiring the industry to return the money to the state to fund environmental programs. In 2011, New York State reported \$104 million in unredeemed deposits, 80% of which went to the Environmental Protection Fund. Similarly in 2011, Massachusetts reported \$33.5 million in unredeemed deposits, 100% of which went back to the state to fund environmental protection initiatives. Michigan reported \$17.8 million, 75% of which will go back to the state for the same purpose.¹⁷

As the US experience illustrates, unredeemed bottle deposits present a unique source of funding for the acquisition of natural lands. In 2014 in British Columbia, there were \$16 million worth of unclaimed bottle deposits.¹⁸ If the deposit/refund system were extended to include other types of containers the income could be even more.

There are some definite advantages to implementing a deposit recapture system:

- Functions as a perpetual and substantial source of funding for land acquisition.
- Ends the current situation in which the beverage industry has an economic incentive to discourage the return of containers.
- Eliminates the present system of providing the industry with windfall profits for containers that litter the landscape or pile up in landfills, directly contrary to the “Polluter Pays Principle” (the principle that the party that creates pollution should pay for the damage).
- Affirms the view that unredeemed deposits belong to the consumers who paid them, not to industry. Spending the money for a public purpose may be more fair than allowing the industry to appropriate it, especially given that the public pays for the disposal of unredeemed containers through operation of the landfill system and litter pick up costs.
- Compensates for the litter and other environmental damage caused by discarded containers by using unclaimed deposit money to buy and protect compensatory lands.

RECOMMENDATION 2

The Province should implement a “Pops for Parks” program to generate funds for Natural Lands Acquisition, modelled on the programs in New York and other states.

One Potential Qualification

Because industry’s operation of the deposit/refund system is expensive, it may be fair that customers who do not return containers should help to fund it. Some jurisdictions have accepted this argument. New York and Michigan have recognized industry concern by allowing a certain percentage of the unredeemed deposits to go to industry to defray expenses while dedicating the rest to public purposes. Perhaps 20-25% of the windfall amount should be reserved for industry operation of the deposit/refund system.

2.1.2 RESOURCE TAXES

For the past 50 years, one of the most important mechanisms for funding park acquisition in the United States has been the Federal Land and Water Conservation Fund. Financed primarily by offshore oil and gas revenues, this funding mechanism generates \$900 million for parks annually – which is intended to offset the depletion of non-renewable resources with the acquisition and protection of natural lands.¹⁹

Individual states have also dedicated revenues from non-renewable resources for environmental purposes. For example, Michigan uses mineral and gas royalties to fund the Michigan Natural Resources Trust Fund. In 2011 the fund reached its cap of \$500 million in designated funds for the acquisition and development of public recreation lands. The overflow from the cap is channeled into the Michigan State Park Endowment Fund, which totaled \$171 million in 2012. The proceeds from the endowment fund go to maintaining and improving public recreation lands. In Florida, 25.5% of the resource tax on phosphate rock development is allocated to the State Park Trust Fund²⁰ – with \$7-10 million dollars allocated annually.²¹ This fund is used to conserve existing lands and acquire new lands for natural resource protection and resource-based recreation.²² Colorado allots 2.5% of its resource tax revenues to the Division of Parks and Recreation, which manages the state’s parks, wildlife, wildlife areas and recreational programs (this includes acquiring lands for parks).²³ This allotment generated \$5 million in 2005. Pennsylvania imposes an “impact fee” on every gas well in a particular region. In 2012, 15% of the fee went to the rehabilitation of greenways and other natural areas, resulting in \$10.8 million in funds.²⁴

In 2006, the total BC Crown revenues for oil and gas sales, fees, and rentals were \$2.14 billion.²⁵ Using a small portion of such oil and gas and mineral revenues to buy conservation lands would be a fair exchange – future generations, who are being deprived of the use of these non-renewable resources would be given natural capital (in the form of protected natural lands) instead. Applying the proceeds from our generation’s use of non-renewable resources to enhance the natural lands legacy of future generations is consistent with the principle of intergenerational equity (the concept that we inherit the Earth from previous generations and have an obligation to pass it on in reasonable condition to future generations). Those future generations will be denied the non-renewable resources that we are consuming today, but will be able to use the compensatory lands that we set aside.

Another potential source of funds for land purchase would be to increase licensing fees for large scale, for-profit extraction of groundwater. In 2016, in accordance with the newly enacted *Water Sustainability Act*, British Columbia will begin charging a fee of \$2.25 per 1,000,000 liters of water extracted.²⁶ Because corporate entities extract the water with a view to making millions of dollars in profits, an argument could be made that the licensing fees should be increased. Further, it could be argued that a percentage of the revenue from the fees should go towards environmental protection, including the protection of natural lands – which are necessary to keep water sources clean. More research into the full legal implications of earmarking water revenues may be required.

RECOMMENDATION 3

The Province should dedicate a portion of resource extraction revenues to a Natural Lands Acquisition Program.

2.1.3 CROWN LAND ACCOUNT

Proceeds from the sale of publicly owned lands in B.C. are deposited in the Crown Land Account.²⁷ However, the amount allocated to conservation efforts is relatively small: for a period, a fraction of these funds, totaling over \$1 million *per annum*, was earmarked for expenditures including fish and wildlife habitat, parks, and ecological reserves.²⁸

A case could be made for systematically taking a fixed percentage from the net proceeds in the Crown Land Account and applying it to critical conservation land acquisition. When a profit is made on the sale of Crown land, a good portion of that money should be used to replenish the public's natural assets, the rationale being that the natural land assets of the Crown should not be diminished. Diminishment of those assets may violate the principle of intergenerational equity.

On the other hand, it could be argued that the amount dedicated to the acquisition of conservation and recreation lands should vary, depending upon changing public needs, public priorities and opportunities for significant land purchases.

RECOMMENDATION 4

The Province should consider systematically dedicating a fixed percentage of the net proceeds of the Crown Land Account to the Natural Lands Acquisition Program.

2.1.4 INCOME TAX CHECKOFFS

The term “income tax checkoff” refers to the donation of tax refund entitlements to a cause designated by the taxpayer. In the United States, income tax checkoff programs are a common way of raising money for conservation purposes; at least 30 states use some form of tax checkoff to finance wildlife programs.²⁹ For example in 1992, Maryland (which had a population of 4.9 million people) raised \$1.1 million through tax checkoffs – 100% of which went to environmental conservation and restoration efforts in the state.³⁰ In 2013, various initiatives in California received \$4.5 million, raised through tax checkoffs.³¹ In addition to raising funds, programs such as these educate taxpayers on conservation issues through information published in tax guides.

Although income tax checkoff programs are a convenient way of raising money, the results can be less than spectacular for the individual organizations benefitting from the checkoff amounts – because the funds collected are distributed across multiple organizations. In California, for example, the \$4.5 million raised in 2013 went to 20 different organizations.³²

Another potential drawback is that a British Columbia checkoff program may require the administrative assistance and agreement of the federal government – because federal and provincial income tax returns are administered jointly.

RECOMMENDATION 5

The Province should consider establishing an income tax checkoff program so that taxpayers can donate their tax refunds to Natural Lands Acquisition Program and the acquisition of wildlife habitat.

2.1.5 ENVIRONMENTAL LICENSE PLATES

In many U.S. states, funds are raised for conservation land purposes by selling special vanity or environmental license plates. For example in 2011, the California legislature appropriated \$40 million from the Environmental License Plate Fund to 24 separate environmental and conservation entities.³³ Although the number of cars in British Columbia is only about 10% of the number in California, revenues could still generate several million annually.

In British Columbia there is a onetime fee of \$100 for vanity license plates and annual renewal fee of \$40.³⁴ As of 2007, there were approximately 2,607,261 registered motor vehicles in the province, 0.59% (or 15,360) of which opted to purchase vanity license plates.³⁵ Environmentally concerned British Columbians might be willing to pay a premium above the current \$100 fee for specially stylized plates with an explicit conservation message, or to purchase a special license plate sticker that promotes the cause of conservation. Note that some concerns have been raised about the efficiency and effectiveness of such programs, and these concerns need to be considered (see the article described in the endnote below for more information).³⁶

RECOMMENDATION 6

The Province should consider making a special conservation automobile license plate/sticker available, with proceeds going to the Natural Lands Acquisition Program.

2.1.6 MOTOR VEHICLE REGISTRATION FEES

Montana, Michigan, and Washington use the motor vehicle registration process as means of acquiring donations for the purpose of land acquisition – through the administration of specialized license plate schemes and the selling of annual park entry passes.³⁷ Utilizing the motor vehicle registration process as a point at which to engage the public on the issue of acquisition of park land is advantageous—because it presents the choice to support the acquisition of protected parklands to a large percentage of adults who may not otherwise be aware of the issue, and who may never have supported the acquisition of park lands otherwise.

In 2009 Montana collected a \$6 fee during annual vehicle registration. In order to “opt out” of payment of the fee, drivers were required to sign a waiver forfeiting their rights to visit state parks for the year, or for the lifetime ownership of the vehicle. Park access operated on the honour system and no special decal was issued to differentiate between vehicle owners who paid the fee and those who didn’t. Approximately 75% of drivers paid the \$6 and the fee generated \$2.7 million for Montana state parks in 2009.³⁸

Washington and Michigan use an “opt in” program where payment of a fee (\$30 and \$11 per vehicle, respectively) grants full access to state parks and recreation areas. A driver who pays the fee in Washington is issued a placard to be displayed in the rear window. In 2011 the program generated \$13.2 million. In Michigan, 27% of those registering a vehicle paid the fee and got a windshield decal or license plate sticker, generating \$20.7 million. Although these programs are “opt in,” drivers cannot finalize the registration process without explicitly making a choice.³⁹

Supporting park acquisition during the license registration process is advantageous because it lowers administration costs of collecting and administering funds by merging the green funding choice transaction into a pre-existing transaction. Since vehicle registration is so commonplace, most people will be presented with the choice of whether or not to support park land acquisition.

RECOMMENDATION 7

The Province should consider using the vehicle registration and licensing process as a point to initiate opting into/out of donating funds for the Natural Lands Acquisition Program.

2.1.7 LOTTERIES

Another possible source of revenue for land conservation is “environmental lottery tickets” that earmark all or part of their revenue for land acquisition. The British Columbia government considered this funding method in the past but has yet to act on it – although there are numerous precedents for such an approach. For example, in Colorado, Oregon, and Minnesota a portion of lottery revenues are dedicated to state parks.

Colorado’s Conservation Trust Fund benefits from 40% of the state’s lottery sales – the remaining 60% are allocated to the Great Outdoors Colorado and the Colorado Division of Parks and Wildlife, both of which have land conservation as part of their mandate.⁴⁰ In Oregon, where 15% of lottery proceeds are allocated to environmental protection funds,⁴¹ between 2005 and 2007, approximately \$2.6 million were raised for parks and recreation through the purchase of lottery tickets.⁴² In 2014 the Minnesota Lottery Company, which allocates 10.9% of lottery funds to conservation efforts, reported \$59 million in these types of funds.⁴³

Currently in British Columbia, 2% of funds available for community organizations go to funding the environmental sector, including protection of animals and conservation of the environment.⁴⁴ However, it appears that these funds are not dedicated to the long-term investment of purchasing natural areas. British Columbia could follow the above jurisdictions and increase lottery funds allotted for environmental initiatives – including the acquisition of natural lands.

Dedicating a portion of lottery revenues to land acquisition would allow people with conservation sympathies to vote with their pocketbooks by directing their support to “green” objectives when they buy a lottery ticket. However, questions arise about this approach. Lottery funds in B.C. are already committed to many worthwhile social objectives, so that redirection of any portion of the revenues could have an impact on government’s current funding commitments. Further, lotteries may disproportionately affect low-income families, who are more likely to play the lottery than their higher income counterparts. Inequality may occur if a subgroup of citizens – those who play the lottery – fund the acquisition of lands that they may never use.⁴⁵

RECOMMENDATION 8

The Province should consider dedicating a specified percentage of lottery proceeds to the Natural Lands Acquisition Program.

2.2 Green Taxes and Environmental Compensation Funds

2.2.1 GASOLINE TAXES

U.S. federal gasoline taxes are a major source of funds for the acquisition of greenway lands. The U.S. *Intermodal Surface Transportation Act (“ISTA”)* of 1991 established that at least 10% of gas taxes given to the states for transportation facilities be directed to “enhancements,” which include greenways, rails to trails and other facilities for pedestrian and bicycles; conservation of scenic, cultural, and historic values; and mitigation of highway water pollution runoff. In 2013, under the most recent incarnation of *ISTA*, the *Moving Ahead for Progress in the 21st Century Act*,⁴⁶ the total funds raised were \$105 billion. In 2015 it was proposed that \$836 million of these funds be allotted to the Transportation Alternatives Program which supports the goal of livable communities, with improved access for pedestrians and bicycles.⁴⁷

Between 2014 and 2019 British Columbia is scheduled to receive \$1.3 billion in funding through the federal Gas Tax Fund (GTF).⁴⁸ The funds are to provide predictable, long-term, stable funding for Canadian municipalities to help them build and revitalize their local public infrastructure while creating jobs and long-term prosperity.⁴⁹ Perhaps a fraction of this funding could be earmarked for protection and acquisition of natural lands.

But is there a justification for using gasoline taxes to acquire greenways or other natural lands? Some automobile advocates would argue that drivers would then be subsidizing green space, pedestrians, and cyclists. In fact, drivers are not subsidizing anyone; the opposite is more accurate, in that drivers have been heavily subsidized for decades. General taxpayers subsidize the purchase of lands for roads, and the cost of policing and other services. Numerous commentators have called for an increase in gas taxes to reduce the automobile subsidy.

Investment in green space and other natural lands would not only soften some of the environmental impacts of the automobile but has the potential to reduce long-term government expenditures on roads by shifting commuters to greenways, bicycles, and walking routes.

RECOMMENDATION 9

The Province should consider dedicating 10% of gasoline revenues to the Natural Lands Acquisition Program.

2.2.2 ENVIRONMENTALLY HARMFUL PRODUCTS

A special tax or surcharge on products considered environmentally harmful could be instituted and the proceeds used for natural lands acquisition. Some jurisdictions apply a surcharge on products that create solid waste disposal problems. For example, Washington State imposes a tax on industries whose products and packaging exacerbate the litter problem. The tax is set at a rate of 0.00015%⁵⁰ collected on specified products. In 2009, approximately \$8.8 million was collected through the litter tax.⁵¹ In New York and New Jersey, legislation enacting a five-cent tax on plastic bags used statewide is pending.⁵² In New York, where the plastic bag fee is known colloquially as the “Pennies for Parks” initiative, the money raised from the tax will go directly to funding the parks system. Part of the strategy of those behind Pennies for Parks was incorporating “parks” into the name of the dedicated tax in order to prevent it from being absorbed into the general tax fund.⁵³ In New Jersey, the plastic bag tax will be put towards improving water quality.⁵⁴

Although taxes on environmentally harmful products like plastic bags hold potential for generating significant funds, the potential dis-incentivizing effect they have on consumer behavior (the tax will be effective in drastically reducing the use of the taxed product) must be taken into consideration before depending on the fund as a reliable revenue source. The tax may be so effective in deterring use of the harmful product that the revenue it generates declines as consumers adapt to its effect.

RECOMMENDATION 10

The Province should consider targeting a special tax on environmentally harmful products, with proceeds dedicated to maintenance of natural areas.

2.2.3 COMPENSATION AND FINES FOR ENVIRONMENTAL DAMAGE

Requiring those who damage the environment to contribute to the acquisition of natural areas as compensation for the harm they have caused is an approach that has been used before, but it could be expanded.

Under the *Fisheries Act*'s “no net loss” policy, companies have frequently been required to dedicate fish habitat to compensate for development-related habitat loss elsewhere. For example, in return for the construction of Vancouver Airport's Third Runway, the federal government transferred 171 hectares of land to Environment Canada and gave \$9 million in compensation funding. The money was used to acquire Don Islands and Lion Island, part of Iona Island and a portion of Delta's Spetifore lands, and also helped to fund stewardship and enhancement programs.⁵⁵ Similarly, some of the proceeds from the Columbia River Treaty are used to compensate for the environmental damage caused by dam construction and flooding. In a partnership with BC Hydro, the Province, and Fisheries and Oceans Canada, The Columbia Basin Fish and Wildlife Compensation Program invests about \$4 million annually

in order to compensate for the impacts on fish and wildlife habitat in the region.⁵⁶ Additionally, BC Hydro's water license requires BC Hydro to provide for habitat enhancement and acquisition.⁵⁷

Although B.C.'s Habitat Conservation Trust Foundation receives money from fines imposed on companies or individuals that breach various environmental statutes,⁵⁸ this source of funding could be dramatically increased if there was a systematic effort to require that the polluter always pays – and pays the full cost of replacing damaged habitat. The compensation principle has been applied widely elsewhere:

- In the U.S., utility companies have provided money for conservation land acquisitions as a way of mitigating the air pollution and other environmental impacts of their projects.⁵⁹
- U.S. wetlands mitigation banks have been set up to compensate for the loss of wetlands by the enhancement of wetlands elsewhere.⁶⁰
- The Balcones Canyonlands Habitat Conservation Plan, created to deal with endangered species habitat loss in the Austin, Texas area, requires developers to pay a habitat mitigation fee in recognition of the fact that they are diminishing total critical habitat.⁶¹
- California's Coachella Valley Habitat Conservation Plan finances acquisition of habitat for the endangered fringe-toed lizard by imposing a \$600/acre fee on all developable land within the lizard's historic habitat area.⁶²
- In Florida, developers are required to contribute money towards the purchase of off-site critical habitat to mitigate for the loss of habitat on the lands they are developing.⁶³
- Kentucky helps to fund its Heritage Land Conservation Fund with money from environmental fines.⁶⁴
- A New Jersey oil spill settlement award funded land acquisition,⁶⁵ and other large awards have been used similarly in California and elsewhere.
- In the Netherlands, builders of roads, train routes or any infrastructure that disturbs nature are required to recreate natural conditions to offset the damage, or to pay compensation for "nature creation" elsewhere.⁶⁶

RECOMMENDATION 11

The Province should consider ways in which (a) agreements and orders to mitigate environmental damage, and (b) fines for environmental offences, can become a larger source of revenue for natural land acquisitions.

2.3 User Charges

2.3.1 FEES FOR USE OF RECREATION LANDS

Charging fees for the use of natural lands means that the people who benefit from a resource help to pay for it.

A number of innovative fees have been implemented or proposed in the United States. The Texas Parks and Wildlife Department raises millions of dollars by issuing the Texas States Parks Pass. Payment of an annual fee gives a passport holder free entry to state parks and historic sites, camping discounts and “extra perks.”⁶⁷ In Louisiana, entry into a state refuge or wildlife management area requires either a valid hunting or fishing license or a “Wild Louisiana” stamp.⁶⁸ Washington State, which already charges for a parking permit at trailheads in certain parks, also administers a \$30 annual vehicle permit fee for the use of state recreation land, and a \$10 day-use permit.⁶⁹ Wisconsin pays for trail maintenance by charging for trail permits – \$4 daily or \$20 annually.⁷⁰

A possible drawback to imposing user fees is the issue of equitable treatment of the poor. While a small user fee may not be a barrier for most people, for the poor such a fee could be an obstacle that would cause them not to use parks. Children could be disproportionately affected. It may be possible, however, to provide fee exemptions or assistance for people below a certain income threshold, as many cities do for their recreation programs.⁷¹

An additional concern is the possibility that entrance fees could reduce the current broad public support for parks. Paying a fee to use a park might reduce people’s sense of parks as a public amenity, and people who avoid parks in order to avoid fees could well stop supporting park initiatives.

In the past, BC has implemented user fees/parking fee schemes in parks, with mixed success, and was met with public resistance. However, in looking for funds to round out an adequate acquisition fund, this option should at least be considered.

RECOMMENDATION 12

The Province should study the complex issue of whether to impose additional user fees to raise money for the acquisition of natural lands – and whether that can be done equitably and in a manner consistent with sound public policy.

2.3.2 OUTDOOR RECREATION EQUIPMENT TAXES

For many years, a major source of land stewardship funding in the U.S. has been the special federal excise taxes on hunting and fishing equipment. These taxes are a consistent source of revenue; legally they cannot be diverted to uses other than for fish and wildlife conservation programs. Although excise taxes are desirable as a consistent source of funding, one drawback is that they are unpopular with retailers, who must implement and collect the additional charge.⁷²

Texas and Virginia have expanded the scope of the hunting and fishing equipment tax to include all types of outdoor recreation equipment. Rather than increasing the amount of tax that consumers pay

on these goods by introducing a special tax, a defined percentage of the general sales tax collected from the purchase of outdoor recreation goods is diverted to conservation efforts. Reliance on a neutral revenue report to calculate the tax – rather than administration of a new tax account generated by the sale of each specific product – keeps the administrative costs of these taxes low.⁷³

British Columbia might consider imposing special dedicated taxes on outdoor equipment. The “user pays-user benefits” model of such a sales tax for conservation/acquisition of natural lands is appealing to legislators⁷⁴ and can be a significant source of revenue. However, there are potential issues: some items such as tents are easily associated with the use of natural lands – but what about binoculars, which may be purchased for hockey games or music concerts? In addition, a special provincial surtax could pose administrative problems, requiring retailers to keep separate financial records for the limited number of items that qualified for the tax. Although designating a portion of the general sales tax may keep administrative costs low, the designation may limit additional allocations from the general fund. Nevertheless, it should be noted that in Texas and Virginia the amount allotted per annum is capped at \$32 and \$13 million respectively.⁷⁵ That is a significant source of revenue for conservation efforts.

RECOMMENDATION 13

The Province should examine ways in which a special tax on hunting and fishing equipment and other outdoor recreation equipment could be used to help fund acquisition of conservation lands.

2.3.3 ACCOMMODATION TAXES

A special tax on hotel and motel accommodations could be dedicated to keeping “SuperNatural British Columbia” truly natural. There is logic in having visitors help to pay for the natural assets that they come to B.C. to enjoy.

In Hawaii, a transient accommodation tax of 9.25% is charged on all hotel, inn, tourist home, motel, and camping accommodations. The tax raised \$1.5 billion in 2013. Although the funds raised are distributed widely, \$3 million is earmarked for the protection, preservation, and enhancement of natural resources important to visitors.⁷⁶ Similarly in Montana, a 4% facility use tax is collected on lodging revenues (in addition to a 3% sales tax), with 6.5% of the facility use tax allocated to the Department of Fish, Wildlife, and Parks for maintenance of state park facilities.⁷⁷ In 2012, this resulted in \$1.4 million being allocated to the Department of Fish, Wildlife, and Parks.

Using hotel taxes to help fund acquisition of natural lands is a way to get the tourism industry to help fund the natural assets that it depends upon. However, British Columbia hotel and motel customers are already paying between 15% and 18% in taxes (5% goods and services tax – GST, 8% provincial sales tax – PST, and between 2% and 3% municipal and regional district tax – MRDT). An increase could potentially have some effect on BC’s ability to fully compete with other tourist destinations. If the increased tax discouraged visitors from seeking accommodation in BC, this could impact other tourism-dependent businesses. An alternative to raising the provincial tax might be for the Province to dedicate a portion of the current provincial tax to land acquisition – or to give individual local governments the option of using their current optional 2 – 3% percent accommodation tax levy for land acquisitions.⁷⁸

RECOMMENDATION 14

The Province should study experiences elsewhere using hotel/motel taxes to help fund the acquisition of natural lands – and determine whether such an approach might be suitable in the current B.C. context.

2.4 Other Tax Options

2.4.1 PROPERTY TRANSFER TAXES

Given the broad base of property taxes, a low rate of taxation can result in very significant funds. In South Carolina, a dedicated portion of the existing document and recording fees of real estate transfers is dedicated to state wildlife agencies for land protection.⁷⁹ Similarly in Florida, the dedicated portion of these fees – about \$36 million – goes to wildlife agencies and land protection.⁸⁰ In 1969, the state of Maryland instituted a 0.5% tax on real estate conveyances as a means of raising money for conservation lands, which generates millions for the state’s conservation program.⁸¹

In South Carolina, a \$0.25 fee is diverted from the state’s portion of each property transfer deed. From 2004-2008, the \$0.25 fee resulted in \$80.6 million in funds that were distributed to local governments and non-profit organizations⁸² – these funds have purchased either full title or conservation easements for over 150,000 acres of forest, farmlands, wetlands, urban parks, and historical land. In San Juan County, Washington a 1% tax of the gross sale price on all land transfers is collected and earmarked for conservation funds.⁸³

British Columbia already collects a property transfer tax of 1% percent on the first \$200,000 of a property’s fair market value (usually the purchase price), and 2% on the remainder.⁸⁴ These funds currently go into general revenue accounts.⁸⁵ A portion of the \$928 million collected annually⁸⁶ could be directed to the acquisition and protection of natural parklands.

Although there may be resistance to the idea of dedicating a portion of property transfer tax revenue to outdoor recreation, there are significant advantages, one of them being that it creates intensified conservation efforts at exactly the time when they are needed most – in a hot real estate and development market. After all, more people will require more parks. Another advantage is that it could generate large amounts of money, dwarfing the amount that can be raised through income tax checkoffs and sales of specially designed license plates.

RECOMMENDATION 15

The Province should consider the possibility of establishing a special property transfer surcharge in order to fund the Natural Lands Acquisition Program⁸⁷

2.4.2 LAND USE SPECULATION/CONVERSION TAXES

The Province could consider a speculation tax such as Vermont’s land gain tax, which is levied on land held for less than 6 years, targeting speculators who “flip” land. The tax is 10% of the purchase price of a property held for less than 6 years. In 2014, the tax resulted in approximately \$1.2 million.⁸⁸ The

advantage of a speculation tax is that it discourages land speculation. However, it may serve to inflate land costs or otherwise distort operation of the market. Some advocate caution, arguing that even a fractional decrease in property value could result in tens of thousands of dollars in lost equity for the average homeowner in a hot market like Vancouver.⁸⁹ Nevertheless, the City of Vancouver is seriously looking at this option, mostly to deal with the issue of an unaffordable housing market.⁹⁰

Such a tax could conceivably raise massive amounts of money for conservation – while simultaneously deterring speculation that is inflating the BC real estate market.

RECOMMENDATION 16

The Province should study the possibility of imposing taxes on particular types of land speculation and directing the proceeds to conservation.

2.4.3 SALES TAX REVENUE DESIGNATIONS

Specially earmarked sales taxes have been widely and successfully used to fund green-space programs. Missouri, Arkansas, and Minnesota earmark a fractional amount of their state sales taxes to fund their park systems. Missouri dedicates 0.0005% of a sales tax to funding state parks – which produced 75% – \$36 million – of its park budget in 2013. Arkansas dedicates 1/8 of one percent of its sales tax to fund conservation, 45% of which goes to fund state parks. In 2006, the tax yielded \$26.5 million for state parks. In 2008, Minnesota increased sales tax by 3/8 of one percent, the funds from which will go to state parks, natural conservation and restoration, and enhancing water quality.⁹¹ It is estimated the increase will generate \$7.5 billion over 25 years.⁹²

The advantage of using sales tax to fund conservation lands is that designating even a fraction of one percent of a tax can generate enormous sums of money. However, there may be little public support for initiatives to raise the sales tax. Moreover, it may be difficult to designate even a small fraction of the current tax, because those funds are already fully committed.

RECOMMENDATION 17

The Province should study the possibility of dedicating a very small percentage of the provincial sales tax for conservation purposes.

3. Conclusion

British Columbia's magnificent valleys, forests, wetlands, grasslands, desert, shorelines and islands form a globally significant natural legacy. But that legacy is at risk from urban growth, industrial activities and other development. The only way to conserve our birthright is to systematically protect key remaining lands, waters and ecosystems. Since many of the most valuable areas are privately-owned, we need to figure out how to finance the protection of those areas.

It has been estimated that an annual fund of \$40 million is necessary. This paper has canvassed a number of ways that such an amount could be raised. Especially intriguing is the "Pops for Parks" approach taken in five different states – where millions for conservation is raised without raising taxes, by simply recapturing the windfall that the beverage industry enjoys when consumers fail to redeem container deposits. Another strong possibility would be to

emulate one of the most significant mechanisms for park funding in the US – a special tax on non-renewable resources. After all, it is only fair to require industries that use up non-renewables to compensate future generations – and permanently protect other natural resources.

Another important option could be the dedication of funds from a tax on real estate speculation. Currently Vancouver real estate is becoming unaffordable because of speculation in the housing market. Some are proposing a specially designed tax to curb speculation. Fortuitously, such a speculation tax could provide generous funding for acquisition of natural areas – areas which will be needed to serve our growing population.

Finally, the above initiatives could be combined with one or more of the many other proven mechanisms for park funding. Options to consider include dedication of funds from the sale of crown lands, income tax checkoffs, sale of environmental licence plates, gas taxes, sales taxes, taxes and fines on environmentally harmful products and actions, and a variety of other fees and taxes. Appendix "A" summarizes the potential for revenue from the options available.

However, we must act expeditiously. As William Whyte has written:

*Our options are expiring. As far as open space is concerned...the land that is still to be saved will have to be saved within the next few years. We have no luxury of choice. We must make our commitments now and look to this landscape as the last one. For us it will be.*⁹³



Douglas Fir - McLaughlin Ridge

Appendix A

Summary Table of Recommendations & Potential Revenues

Proposal & Examples	Amount Raised	BC Revenue Projection	Recommendation: <i>"The Province should..... to fund Natural Lands Acquisition Program"</i>
Special Eco-Funds			
Pops for Parks <ul style="list-style-type: none"> - Michigan - Massachusetts - New York State 	\$17.8 million (75%) - 2011 \$33.5 million (100%) - 2011 \$104 million (80%) - 2011	\$16 million unclaimed deposits (2014)	...implement a "Pops for Parks" program....
Resource Tax <ul style="list-style-type: none"> - USA federal offshore oil & gas revenues - Mineral & gas royalties (Michigan) - Phosphate rock – 25.5% of tax (Florida) - 2.5% of resource tax (Colorado) - 15% of "impact fee" on gas wells (Pennsylvania) 	\$900 million annually \$171 million (2012) \$7-10 million annually \$5 million (2005) \$10.8 million (2012)	Dedicate a small percentage of the \$2.14 billion total BC Crown revenues for oil & gas sales, fees and rentals (2006).	...dedicate a portion of resource extraction revenues....
Crown Land Account		A percentage of the \$20.86 million annual BC land sales (2008-09)	...consider systematically dedicating a fixed percentage...of Crown Land Account...
Income Tax Checkoffs <ul style="list-style-type: none"> - Maryland - California 	\$1.1 million (1992) \$4.5 million (2013)		... consider establishing a income tax checkoff program...
Environmental Licence Plates <ul style="list-style-type: none"> - California 	\$40 million (2011)	About \$4 million, since number of BC cars is about 10% of California.	...consider making a special conservation automobile licence plate/sticker available...
Motor Vehicle Registration Fees <ul style="list-style-type: none"> - Montana - Washington - Michigan 	\$2.7 million; \$6 opt-out fee (2009) \$13.2 million; \$30 opt in fee (2011) \$20.7 million; \$11 opt in fee	A broad range of possible revenue, as demonstrated by the US examples.	...consider using the vehicle registration and licencing process as a point to initiate opting into/out of donating funds...
Lotteries <ul style="list-style-type: none"> - Oregon (15% allocation) - Minnesota (10.9% allocation) 	\$2.6 million (2005-2007) \$59 million (2014)	2% of funds available to community orgs currently go to enviro sector.	...consider dedicating a specified percentage of lottery proceeds to...

Green Taxes and Environmental Compensation Funds			
US <i>Intermodal Surface Transportation Act</i> (1991)	\$105 billion; 10% given to states for transportation enhancements including greenways.	\$130 million out of \$1.3 billion BC receives from federal Gas Tax Fund (2014-2019)	...consider dedicating 10% of gasoline revenues...
Tax on Environmentally Harmful Products - Washington (0.00015% litter tax) - New York, New Jersey (\$0.05 plastic bag fee pending)	\$8.8 million (2009) \$0.05 plastic bag fee – all money to parks (N.Y.) and water quality (N.J.)	A broad range of possible revenue.	...consider targeting a special tax on environmentally harmful products...
Compensation & Fines for Environmental Damage - Vancouver Airport - Columbia River Treaty	Fisheries Act – “no net loss” policy 171ha. land transfer & \$9 million compensation \$4 million compensation annually	A broad range of possible revenue.	...consider ways in which (a) agreements & orders to mitigate environmental damage, and (b) fines for environmental offences become a larger source of revenue...
User Charges			
Fees for Use of Recreational Lands - Washington - Wisconsin	\$30 annual vehicle permit fee, \$10 day use permit \$20 annual or \$4 daily trail permit fee	A broad range of possible revenue.	...study complex issue of whether to impose additional user fees to raise money for the acquisition of natural lands...equitably and...consistent with sound public policy.
Outdoor Recreational Equipment Taxes - Texas - Virginia	\$32 million annually \$13 million annually	Potentially over \$6 million annually. (BC population is about half of Virginia’s.)	...examine ways in which a special tax on hunting, fishing and outdoor recreation equipment could be used...
Accommodation Taxes - Hawaii: 9.25% transient tax - Montana: 4% facility tax	\$1.5 billion annually (\$3 million is dedicated for natural resources) \$1.4 million (from 6.5% of facility tax) (2012)	Potentially several million dollars annually – BC population is four times Montana’s.	...study experiences elsewhere using hotel/motel tax...
Other Tax Options			
Property Transfer Taxes - South Carolina: \$0.25 fee on each property transfer deed - Florida (similar to above)	\$80.6 million (2004-2008) \$36 million (<i>date unknown</i>)	Many millions possible, if small percentage of the \$928 million now collected annually were dedicated.	...consider possibility of establishing a special property transfer surcharge...
Land Use Speculation/ Conversion Taxes - Vermont: tax of 10% purchase price of land held for less than 6 years	\$1.2 million (2014)	Could provide many millions in today’s overheated real estate market.	...study possibility of imposing taxes on particular types of land speculation....
Sales Tax Revenue Designation - Missouri (0.0005% of tax) - Arkansas (0.00125% of tax; 45% of portion to parks) - Minnesota (0.0267% of tax)	\$36 million (2013) \$26.5 million (2008) \$7.5 billion over 25 years	Could be more than \$26 million – the amount collected from the smaller Arkansas population.	...study possibility of dedicating a very small percentage of the provincial sales tax...

- ¹ As quoted in Calvin Sandborn, *Green Space and Growth: Conserving Natural Areas in British Columbia* (March 1996) at 123, online: <http://www.elc.uvic.ca/documents/Sandborn_Greenspaces_Report_1996.pdf> [*Sandborn, Green Space and Growth*].
- ² University of Victoria Environmental Law Centre, *Maintaining Supernatural BC* (2012) at 54-55, online: <http://www.elc.uvic.ca/wordpress/wp-content/uploads/2014/08/2013-MaintainingNaturalBC_WEB-VERSION.pdf> [*Maintaining Supernatural BC*].
- ³ *Ibid.*, at 55.
- ⁴ For more detail of the values provided by such natural lands, see: *Sandborn, Green Space and Growth*, *supra* note 1 at 1-5 (Adobe p 12-15).
- ⁵ *Sandborn, Green Space and Growth*, *supra* note 1 at 123-147 (Chapter 6: Funding a Natural Lands Acquisition Program).
- ⁶ Micah Carmody, *Regional District Conservation Funds in British Columbia: Three Case Studies* (23 October 2009), online: Environmental Law Centre, University of Victoria <<http://www.elc.uvic.ca/wordpress/wp-content/uploads/2015/02/Regional-District-Conservation-Funds-in-BC.pdf>>.
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- ⁹ *Ibid.*, at *Florida Forever – 2000 to the Present* heading.
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- ¹¹ Ancient Forest Alliance, "BC Needs a Park Acquisition Fund!" (June 2012), online: BCParkFund.com <<http://www.bcparkfund.com/newsletter/June-2012-Parks-Acquisition.pdf>>.
- ¹² The 2014/15 Provincial budget calls for \$44.4 billion in expenditures. British Columbia, Ministry of Finance (February 2014) "Budget and Fiscal Plan 2014/15-2016/17." (accessed 12 November 2015), online: <http://bcbudget.gov.bc.ca/2014/bfp/2014_budget_fiscal_plan.pdf>.
- ¹³ *Sandborn, Green Space and Growth*, *supra* note 1 at 124 (Adobe p 129).
- ¹⁴ *Ibid.*
- ¹⁵ Ministry of Provincial Revenue, "Bulletin SST 015 – Environmental Levies on Tires and Batteries" (16 February 2005), online: <<http://a100.gov.bc.ca/pub/eirs/finishDownloadDocument.do;jsessionid=YLrtWnvGNILdJFnGjF8WkJbptk2ZPJ1DxGGKPCCBIVSghY990BT1221192518?subdocumentId=3244>> (at Adobe p 26).
- ¹⁶ The Stewardship Centre for British Columbia Society, "Volunteer Environmental Stewardship and Climate Change: Building Capacity to Meet the Challenges Ahead – A Brief to the Select Standing Committee on Finance and Government Services" (2007, October). Obtained via personal communication with Rod Silver, former head of Habitat Conservation Trust Fund, 17 July 2015.
- ¹⁷ Bottle Bill Resource Guide, "The Fate of Unclaimed or "Abandoned" Deposits" (accessed 21 October 2015), online: <<http://www.bottlebill.org/about/unclaimed.htm>>.
- ¹⁸ \$84,483,769 deposits collected minus \$68,524,319 refunds issued = \$15,959,450: Encorp Pacific (Canada), "2014 Annual Report: Executive Summary" (accessed 21 October 2015), online: <<http://www.return-it.ca/ar2014/index.html#/executive-summary>>.
- ¹⁹ Land & Water Conservation Fund Coalition, "About LWCF" (accessed 21 October 2015), online: <<http://lwcfcoalition.org/about-lwcf.html>>.
- ²⁰ The fund was formerly called the Conservation and Recreation Lands Trust Fund. See: The Florida Senate, "SB 584: Implementation of the Water and Land Conservation Constitutional Amendment" (2015) at lines 365-371, online: <<http://flsenate.gov/Session/Bill/2015/0584/BillText/Filed/HTML>>.
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- ²³ "About Colorado Parks and Wildlife" (accessed 21 October 2015), online: CPW <<http://cpw.state.co.us/aboutus/Pages/default.aspx>>. See also: "Land and Water Conservation Fund" (accessed 21 October 2015), online: <<http://cpw.state.co.us/aboutus/Pages/TrailsLWCF.aspx>>.
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- ²⁵ Ministry of Natural Gas Development and Responsible for Housing, "Oil and Gas Division" (accessed 21 October 2015), online: <<http://www.empr.gov.bc.ca/OG/oilandgas/Pages/default.aspx>>.
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³⁵ American Association of Motor Vehicle Administrators, "AAMVA - LCNS2ROM™ Vanity License Plate Survey: Canada" (2007), at 2 online: <<https://web.archive.org/web/20120415033916/http://www.aamva.org/aamva/DocumentDisplay.aspx?id={FA33703E-1CFE-4797-A288-D02C3BC20781}>>.

³⁶ Broder, *Specialty License Plate Revenues*, *supra* note 33.

³⁷ *Dedicated Revenue Sources for California State Parks*, *supra* note 21 at 4-5. See also: Margaret Walls, *Paying for State Parks: Evaluating Alternative Approaches for the 21st Century* (January 2013) at 13-14, online: <<http://www.rff.org/RFF/Documents/RFF-Rpt-Walls-FinancingStateParks.pdf>> [Walls, *Paying for State Parks*].

³⁸ *Dedicated Revenue Sources for California State Parks*, *supra* note 21 at 4.

³⁹ *Dedicated Revenue Sources for California State Parks*, *supra* note 21 at 5.

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⁴⁴ British Columbia Ministry of Finance, *Gaming Policy and Enforcement Branch Report Annual Report 2012-2013* (2014) at 32 (Adobe p 36), online: <<https://www.gaming.gov.bc.ca/reports/docs/annual-rpt-gpeb-2012-13.pdf>>.

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⁵³ Walls, *Paying for State Parks*, *supra* note 37 at 15 (Adobe p 17).

⁵⁴ NCSL *State Plastic Bag Legislation*, *supra* note 52.

⁵⁵ Sandborn, *Green Space and Growth*, *supra* note 1 at 135.

⁵⁶ Government of British Columbia, "Columbia River Treaty Review, FAQs" (2014), at question 11, online: <<http://blog.gov.bc.ca/columbiarivertreaty/faqs/#faq11>>.

⁵⁷ BC Hydro, "Water Use Plan Orders Review Program" (January 2015) at 1-2, online:

<<https://www.bchydro.com/content/dam/BCHydro/customer-portal/documents/corporate/environment-sustainability/water-use-planning/gds14-303c-wupor-project-update-med-res.pdf>>. See also: Fish and Wildlife Compensation Program, "Campbell River Watershed, Watershed Plan Final Draft" (October 20110) at 4 (Adobe p 9), online: <https://www.ceaa-acee.gc.ca/050/documents_staticpost/63919/94438/11.pdf> (submitted as part of the Site C Clean Energy Project's environmental assessment process).

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- ⁷⁴ *Ibid.*
- ⁷⁵ *Ibid.*
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