

Sales Tax - earmarked for Open Space

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Public Financing

Sales tax is the second largest source of income for state and local governments and typically, is the most popular tax among voters. It is imposed on specific items such as alcohol, tobacco, and gasoline, and revenues are often earmarked for specific projects such as the acquisition and maintenance of open space. The success of programs that earmark sales tax for parks and open space reflect its popularity. Communities from Colorado to Pennsylvania have all taken advantage of state sales tax and raised millions of dollars for parks, open space, and recreational facilities.

In Arnold, Montana voters approved legislation that would increase sales tax by \$0.25 for seven years to pay for land conservation. The city bought Colins Tract, a 119-acre parcel, to preserve open space and halt increasing suburban subdivision development.

In Boulder, Colorado 25 percent of the city's sales tax is dedicated to open space and mountain parks. Out of the 3.26-percent sales tax paid to the city, 0.73 percent goes to open space.

The people of Arapahoe County, Colorado voted to impose a 0.25% County Open Space sales and use tax. The tax will help acquire and preserve open space in the county until Dec. 31, 2013.

In Durango, Colorado voters passed a half-cent sales tax, where 50 percent of which is slated for open space, parks and trails. The tax was approved by voters in April, 2005 and is expected to raise about \$6.25 million annually.

In Lake County, Florida an open space measure was instituted to procure \$30 million for parks and open space through sales tax.

Resources

The Trust for Public Land - a national, nonprofit, land conservation organization
http://www.tpl.org/index.cfm?folder_id=2105

Arapahoe County, Colorado website
<http://www.co.arapahoe.co.us/default.asp>

Rodebaugh, Dale. Article: *Open Space funding Scarce*. Durango Herald. Nov. 26, 2005.
http://www.durangoherald.com/asp-bin/article_generation.asp?article_type=news&article_path=/news/05/news050919_2.htm

Newsletter *Common Ground: Conservation News from the Conservation Fund*. Vol. 13, No. 1 January–March 2002.
http://www.conservationfund.org/pdf/ground3_02.pdf

Caldara, Jon. Opinion Editorial *We've Got Those Wide Open Spaces*. October 12, 2003
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<http://i2i.org/article.aspx?ID=899>



Montana



Boulder, Colorado



Arapahoe County, Colorado



Durango, Colorado



Lake County, Florida