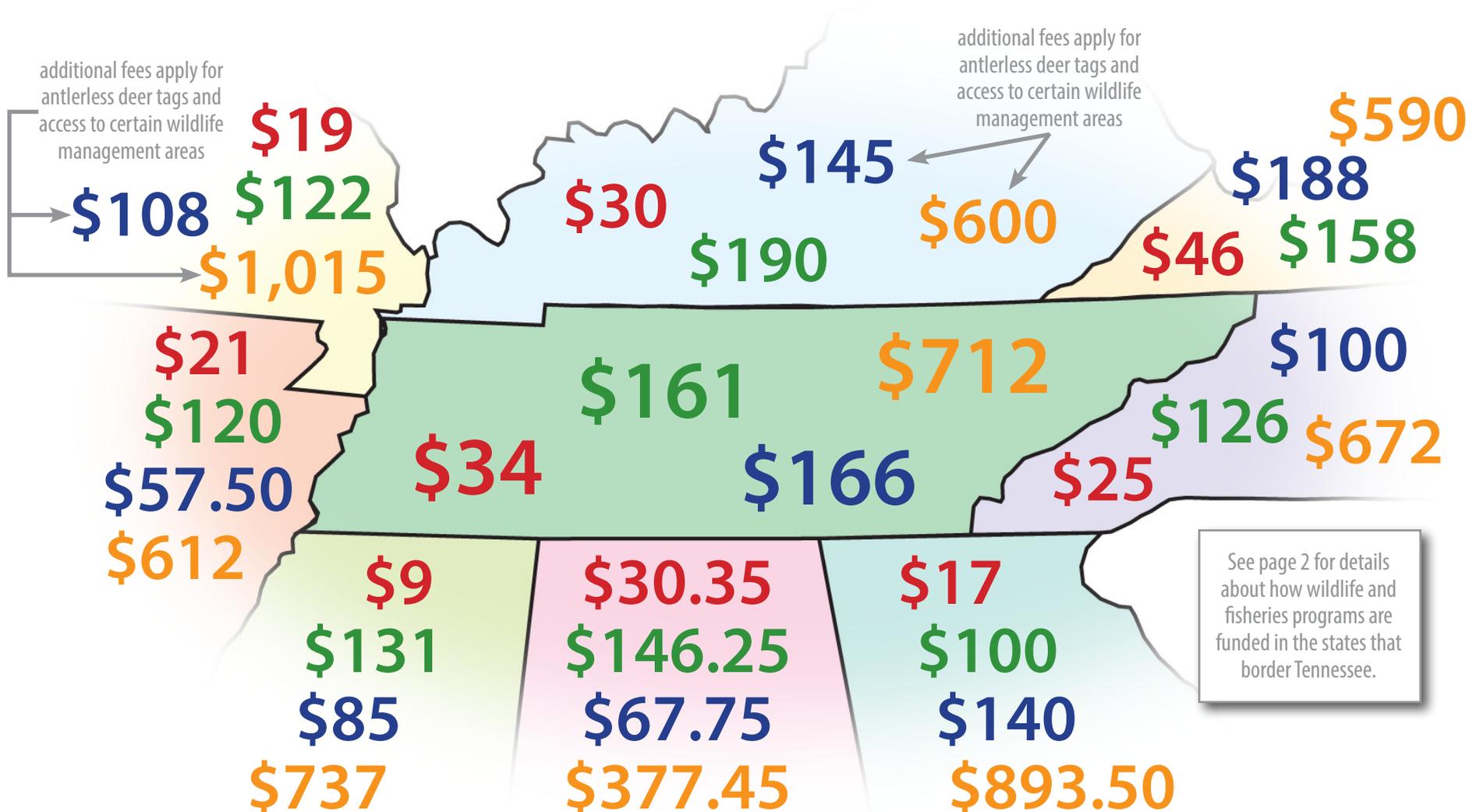


HUNTING AND FISHING LICENSE FEES IN TENNESSEE BORDER STATES



See page 2 for details about how wildlife and fisheries programs are funded in the states that border Tennessee.

**SMALL GAME HUNT & FISH
RESIDENT**

**SMALL GAME HUNT & FISH
NONRESIDENT**

**ALL INCLUSIVE
RESIDENT**

**ALL INCLUSIVE
NONRESIDENT**

INCLUDES HUNTING/TRAPPING AND FRESHWATER FISHING

Hunting and Fishing License Fees: Southeastern States

A comparison of the states bordering Tennessee demonstrates the vastly different ways that wildlife and fisheries agencies are structured, the funding mechanisms that support them, and the various hunting and fishing licenses offered.

Tennessee

Tennessee's wildlife program is funded almost exclusively through the sale of hunting and fishing licenses and revenues from a federal excise tax on hunting and fishing related equipment allocated by the number of hunting and fishing licenses sold. The TWRA also receives funding from boat registrations, but the Boating Fund must be kept completely separate from the Wildlife Fund.

Alabama

Alabama's Department of Conservation & Natural Resources is different from Tennessee in that five distinct divisions are funded by distinct sources. In addition to hunting and fishing license sales, boat registration fees and federal matching funds, the ADCNR also receives royalties from oil and gas leases on state lands and state park usage fees. The Department also uses funds from the state cigarette tax.

Arkansas

The Arkansas Game & Fish Commission receives 1/8 of 1% of a Conservation Tax, which was passed by a ballot initiative in 1996. In addition to revenue from the sale of hunting and fishing licenses, the AGFC receives approximately \$17 million annually from the Conservation Tax. The state commission also derives significant revenue from oil and gas leases.

Georgia

The Georgia Department of Natural Resources' Wildlife Resources Division receives additional funding from a check-off option for citizens paying the state income tax, as well as funds generated by a specialty license plate. The Wildlife Resources Division also holds an annual fundraising event called the "Weekend for Wildlife" that generates about \$2 million each year.

Kentucky

Kentucky's wildlife and fisheries management agency operates as the state Department of Fish & Wildlife Resources. Like Tennessee, they do not receive general fund dollars from the state's operating budget. Kentucky is the most comparable state to Tennessee from the funding standpoint, even if the state is much different from a management and hunting and fishing opportunity standpoint.

Missouri

The Missouri Department of Conservation relies heavily upon a funding stream dictated by the state constitution. Passed in 1976, the "Design for Conservation" set aside 1/8 of 1% of the state's sales tax revenue each year, which yields approximately \$200 million annually.

Mississippi

The Mississippi Department of Wildlife, Fisheries & Parks received appropriations through state legislative action in FY14 of approximately \$6 million from the oil and gas tax fund.

North Carolina

The North Carolina Department of Environment and Natural Resources receives funds from a real estate transfer tax on transactions, in addition to other dedicated programs. The Department also receives annual appropriations from the state's general fund. Last year, the state government appropriation—approved by the North Carolina General Assembly—was approximately \$11 million.

Virginia

The Virginia Department of Game & Inland Fisheries receives up to \$13 million per year from the state income tax.

Note: Tennessee is the only state in the nine-state region without a state income tax.