

Minnesota's Nongame Wildlife Checkoff

What is the nongame wildlife checkoff?

Minnesota's nongame wildlife checkoff allows individuals to make contributions on their individual income tax or property tax refund return to the state's nongame wildlife fund. Corporate taxpayers may also contribute on their corporate franchise tax returns. Taxpayers who wish to contribute fill in the amount of their contribution on their income tax or property tax refund form. The amount of the contribution is then either added to their tax due or subtracted from their refund. The checkoff was enacted and first appeared on tax forms in 1980.

How much do taxpayers contribute to the nongame wildlife checkoff?

On tax year 2015 returns, filed in calendar year 2016, over 52,000 individuals used the nongame wildlife checkoff to contribute over \$900,000 to the nongame wildlife fund on their individual income tax or property tax refund forms. The average contribution was about \$18. About 1.4 percent of all filers made contributions—1.5 percent of income tax filers and 1.1 percent of property tax refund filers. Since 1998, taxpayers have contributed about \$1 million per year through the checkoff, but the share of filers making contributions has trended downward from 3 percent in the early 2000s to 1.4 percent in 2015.

Nongame Wildlife Checkoff Contributions, tax years 1998 to 2015

Tax Year	% contributing	\$ contributed	Average contribution
1998	2.9%	\$972,996	\$11.41
1999	2.0	1,003,721	12.01
2000	2.9	1,028,790	12.16
2001	3.0	1,134,319	13.23
2002	3.0	1,160,518	13.07
2003	3.0	1,154,574	13.11
2004	2.8	1,171,942	13.75
2005	2.6	1,098,310	14.12
2006	2.1	1,030,219	15.31
2007	2.1	1,075,785	15.34
2008	2.1	1,093,113	15.46
2009	2.1	1,086,545	15.72
2010	1.9	1,061,164	17.09
2011	1.9	1,052,251	16.12
2012	1.8	1,049,809	17.03
2013	1.7	1,029,906	17.62
2014	1.5	963,959	17.33
2015	1.4	932,889	17.68

Source: Minnesota Department of Revenue

In calendar year 2015, the Department of Natural Resources (DNR) received \$977,357 in contributions through the checkoff. This total differs from the amount shown in the table above because it represents amounts on all returns processed by the Department of Revenue in calendar year 2015, including tax year 2012, 2013, and 2014 individual income tax returns, and 2013 and 2014 property tax refund returns.

What are contributions to the checkoff used for?

Contributions to the nongame wildlife checkoff go into the nongame wildlife account and are appropriated to the DNR for the benefit of nongame wildlife through the nongame wildlife program. Donations from the nongame wildlife checkoff are matched equally by the critical habitat matching account from funds raised by the sale of conservation license plates.

The nongame wildlife program focuses on nongame wildlife species that have been identified as being rare, declining, or vulnerable in the state; these species are known as “species of greatest conservation need.” The program supports four regional wildlife specialists and other staff who work toward supporting the program’s mission to “protect, maintain, enhance, and restore native nongame wildlife resources for their intrinsic values, ecosystem functions, and long term benefits.”

What are some recent projects funded through the nongame wildlife checkoff?

The nongame wildlife program has supported a number of projects in recent years, including the eagle and falcon webcams and Project WILD program, which is an environmental and conservation education program designed to train K-12 and other youth and environmental educators on how to develop awareness of and foster responsible actions towards wildlife and related natural resources. Other projects have included surveys, management, and educational efforts benefiting loons, bald eagles, golden eagles, frogs, white pelicans, ospreys, Blanding’s turtles, wood turtles, butterflies, and dragonflies, and the acquisition or donation of lands designated as wildlife management areas and aquatic management areas across the state to provide habitat benefiting both game and nongame wildlife species.

How many other states have a nongame wildlife checkoff?

In tax year 2016, 35 of the 42 states (and the District of Columbia) that have an individual income tax also have a nongame wildlife or similar checkoff. Most states have more than one checkoff; Oregon has the most, with 29 directed toward a wide range of purposes. Only two states offer only the nongame wildlife checkoff—Minnesota and Nebraska.

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