

Tax policy is fundamental to how non-profits operate. The unique tax-exempt status of non-profits and the ability for donors to choose a charitable tax deduction are two of the most basic examples. Taxation is also critical for funding conservation. Tax dollars can be generated from natural resource extraction, earmarked for habitat projects, or used to encourage the adoption of conservation practices or renewable energy products. Conservation easements, one of the most important land conservation tools in the state, count as charitable tax deductions on federal tax forms. Two of the most important funding sources for contemporary wildlife and habitat conservation come from the federal Pittman-Robertson and Dingell-Johnson Acts that allocate excise taxes on the purchase of hunting and fishing equipment. The Federal Aid in Wildlife Act created the Pittman Robertson funding source in 1937, and Dingell-Johnson followed in 1950 with the passage of the Federal Aid in Sport Fish Recreation Act. Both are an important source of matching funds for Montana Fish, Wildlife & Park's operating budget.



Other large taxes, like those that build the federal Land and Water Conservation Fund, are based on natural resource extraction. This type of natural resource taxation is important to counties across Montana. For example, the Coal Severance Tax is paid to counties and funded by coal mining royalties. And the promise of tax dollars is often used to incentivize natural resource development. However, natural resource extraction taxes are the product of removing non-renewable resources from the earth and so are not renewable funding sources.

The policy of Montana Audubon regarding Taxes is to:

- Educate the public and public policy makers about the important role individual taxes play in Montana Audubon's ability to carry out our mission
- Educate the public and public policy makers about the important role individual taxes play in conserving wildlife and habitat
- Educate the public and public policy makers about the important role individual taxes play in finding policy solutions to climate change and a transition to renewable energy
- Support tax policy that proactively moves Montana towards 100% clean energy
- Support tax policy that adequately funds Montana when non-renewable resources are extracted
- Support tax policy that proactively seeks to manage wildlife and conservation issues on the landscape, like noxious weeds or disease management