

STATE AND LOCAL
POLICIES
THAT FUND THE
HUMANITIES

A Clearinghouse



National
Humanities
Alliance

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The National Humanities Alliance (NHA) is a nationwide coalition of organizations advocating for the humanities on campuses, in communities, and on Capitol Hill. Founded in 1981, NHA is supported by over 250 member organizations, including: colleges, universities, libraries, museums, cultural organizations, state humanities councils, and scholarly, professional, and higher education associations. It is the only organization that brings together the U.S. humanities community as a whole.

The NHA is a 501(c)(4) non-profit association and is strictly nonpartisan. The National Humanities Alliance Foundation is the 501(c)(3) supporting foundation of the National Humanities Alliance. It works to research and communicate the value of the humanities to a range of audiences including elected officials and the general public.

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In major cities, small towns, and rural communities alike, humanities organizations are crucial to the growth and well-being of their communities. Historic sites, heritage festivals, literary organizations, preservation societies, museums, libraries, and others build bridges across differences, help communities come to terms with the legacies of difficult histories, build community pride, and foster trust. For example, in Jonesborough, Tennessee, the International Storytelling Center's program, *Freedom Stories: Unearthing the Black Heritage of Appalachia*, is illuminating the region's African American heritage and encouraging the exploration of underexplored histories. In a survey of program participants, 93 percent of respondents felt motivated to listen to the stories of people whose backgrounds are different from their own. Meanwhile, The Mastheads, a literary organization in Pittsfield, Massachusetts, is encouraging community pride in the de-industrializing city. In a survey of community conversation programs offered by The Mastheads, 97 percent of respondents felt that participating in the events enhanced their sense of connection to Pittsfield.

Organizations in Nogales, Arizona, are similarly leveraging a renewed interest in border history and culture, as well as oral history and storytelling practices, to build pride and fight brain drain in a place often seen by youth as a place to leave. In Rapid City, South Dakota, organizations such as the Rapid City Boarding School Indian Lands Project and the Mniluzahan Okolakiciyapi Ambassadors-Human Relations Committee are working to acknowledge the region's history of anti-Native violence, foster healing, and build dialogue and trust within the community. And the Charleston, South Carolina, community is leaning on its history to acknowledge the city's role within the international slave trade and the rich culture and history of the Gullah Geechee people—all while addressing overdevelopment and preserving historic African American settlement communities.

Despite the crucial role of their programs, organizations such as these are often underfunded. This clearinghouse is designed to support advocates in identifying ways to increase funding for the humanities at the state and local level.

Existing Funding for the Humanities

Limited federal funding for the humanities is available through the National Endowment for the Humanities, the Institute of Museum and Library Services, and the National Historic Publications and Records Commission (a department of the National Archives). Much of this funding is targeted at launching new, innovative programs rather than sustaining existing ones. Further, many small organizations lack the capacity to apply for national grants and therefore face barriers to accessing this funding. Every state and U.S. jurisdiction also has a humanities council, which receives a portion of its funding from the federal appropriations process. Councils offer essential financial and capacity-building support to humanities organizations. With a mission to reach the people in their state, these councils have deep impacts. Nonetheless, their budgets are not sufficient to fully support cultural work in every community.



In addition to the federal funding that supports the humanities, states and cities throughout the United States offer some support for humanities institutions and initiatives. Some states contribute additional funding for humanities councils, bolstering their congressional appropriations. Libraries are almost always supported by state or local governments. And there are often pathways for museums and historic sites to receive funding, as well. And within state and local governments, a range of departments support preservation, historic interpretation, and other public humanities works. These include, but are not limited to, departments for education and higher education, libraries and archives, historic preservation and historical trusts, archaeology, folklife, tourism, conservation and natural resources, and cultural affairs and departments of state. At the state and local levels alike, parks and recreation departments often take on the running of historic sites and cultural programming.

Clearinghouse Overview

Given the great deal of good that humanities organizations do in communities throughout the United States, policymakers and humanities advocates alike would do well to advocate for increased funding for this historically-underfunded field.

Below, we offer an overview of how states, counties, and cities raise funding for the humanities, including for state and local departments or for individual cultural institutions. In addition to showcasing the most common policies that raise additional funding for the humanities, it offers notes on some less common—but nonetheless successful—funding policies employed by some cities and states to support the humanities in their communities.

Fortunately, the task for humanities advocates is to increase humanities funding, not to build it from the ground up. Our hope is that this report is a starting point for humanities advocates and policymakers who are aiming to increase support for the humanities where they live.



Mechanisms That Fund the Humanities

States, counties, cities, and special tax districts employ a range of policy mechanisms to provide funding for the humanities and culture more broadly. These can range from line-item support in the general budget, to setting aside a portion of the local room tax for cultural programs, to designating a specific tax for local museums and historical sites.

When searching for what policies exist in your city or state, keep in mind that many areas employ more than one policy to support cultural work. For instance, a city may set aside both a portion of its sales tax and a portion of its room tax for cultural programs. It is worth noting, too, that the phrase used here—cultural work or cultural programs—is not a coincidence. Rather than single out humanities institutions, many funding policies raise support for arts and culture more broadly. These policies often extend to science museums and zoos. Alternately, policies sometimes explicitly include the humanities within broader conservation work that encompasses environmental conservation and artifact and historic preservation. At least in part, these groupings occur because advocating for new funding policies requires voter buy-in, and humanities, arts, culture, and conservation constituencies can work together to build larger coalitions urging for support.

There is no one-size-fits-all approach to funding the humanities, and what works well in one locale may be insufficient in another. The following section includes information about the most frequently used funding mechanisms, as well as some less common policies that have also proven effective.



Common Funding Mechanisms

Line Item Support for the Humanities

The most common mechanism for supporting humanities and cultural institutions at the state and local levels is through line item support. Line item support is an appropriation typically made on an annual basis out of the state or locality's general operating budget, or general fund. This funding mechanism supports large and small organizations alike throughout the United States. By offering support to specific humanities institutions through a line item, a state or local government can make an important contribution to the budgets and overall fiscal health of these organizations.

Some might worry that line item support is easier to cut than other policies that support the humanities and culture because it requires the approval of fewer people. The inverse can also be true. In 2020 and 2021, many state and local governments were able to rapidly increase general fund support for their cultural institutions in response to hardships caused by the COVID-19 pandemic.

As the National Association of State Arts Agencies notes, one downside to line item support at the state level is that organizations accepting this support are sometimes disqualified from other sources of grant funding from the state.

A note about pass-through support: Line item support from general operating funds is often awarded to nonprofit humanities organizations as a “pass-through”—meaning that the award passes through another state agency before reaching the designated institution. For instance, both the Illinois and Missouri state humanities councils are awarded support through the state's general operating budget as a pass-through from the state arts agencies.

Examples:

- The City of Juneau, Alaska, supports the Juneau Arts & Humanities Council, the Sealaska Heritage Foundation, and the City Museum through general operating support funds.
- An annual legislative appropriation supports the Guam Preservation Trust and Humanities Guåhan.
- The Mass Cultural Council, which funds cultural work throughout Massachusetts, receives the majority of its funding through an annual appropriation from the state.
- State humanities councils that have a line item on the state budget include Illinois, Missouri, Virginia, and West Virginia, among many others.



Sales Taxes

Many municipalities and states use a dedicated sales tax to raise funds for humanities, arts, and education in their communities. These sales taxes, which are levied on consumer goods and services, are generally in addition to other sales taxes charged by the state, county, and/or city.

Sales taxes can be passed at the city, county, and/or state level. While they may seem straightforward and are a tax that most Americans are familiar with, the ease of implementing such a tax can vary from location to location. While some places only require city council approval, other locations may require a popular vote and/or an amendment to the state constitution.

Examples:

- 1 percent of Tuscaloosa, Alabama’s, city sales tax is dedicated to the Elevate Tuscaloosa fund, which supports education, infrastructure, development, and entertainment. The 1 percent increase was passed by the city council in 2019, with the aim of raising and investing \$500 million over 30 years.
- In and around Denver, Colorado, 1 percent of sales tax funds the Scientific and Cultural Facilities District (SCFD), which in turn distributes funding to nearly 300 organizations in seven counties. According to the SCFD, this relatively small tax provides more than \$60 million annually to scientific and cultural organizations, generating more than \$2.3 billion in economic activity per year.
- The Minnesota Arts and Cultural Heritage Fund is supported by a sales tax increase that was implemented in 2008. This increase raised the state sales tax by 3/8ths of 1 percent, of which 19.75 percent is dedicated to the Arts and Cultural Heritage Fund—the sales tax also supports the Outdoor Heritage Fund, the Clean Water Fund, and the Parks and Trails Fund. The tax was implemented through a constitutional amendment that was approved by Minnesota voters. In FY 2020–2021, this tax raised more than \$137 million.
- After the Washington State Legislature authorized cities and counties to create the Cultural Access Program, the Tacoma City Council unanimously passed a resolution to put Tacoma Creates on the city ballot in 2018. 67.2 percent of Tacoma voters approved the measure, which included a 0.1 percent sales tax increase to fund the program. This tax increase allowed Tacoma Creates to award \$4 million in grants to arts, cultural, heritage, and science organizations in FY 2021–2022.
- Through a special sales tax initiative approved by the Utah State Legislature, Utah counties are allowed to appropriate 0.1 percent of sales tax to be spent on Recreation, Arts, & Parks. Many counties use this initiative, which is commonly called a RAP tax, to provide grants for arts, culture, and recreation in their region.
- In Pennsylvania, the Allegheny Regional Asset District (RAD) is supported by half of Allegheny County’s 1 percent sales and use tax. According to the RAD, since 1994 this tax has raised \$2 billion for arts, culture, libraries, and civic facilities, as well as parks, trails, recreational facilities, sports facilities, and public transit.
- The State of Wyoming allows counties to levy a “6th penny” sales tax for special purposes such as library renovations. This 1 percent sales tax is levied in addition to the state’s 4 percent sales tax and an optional 1 percent general sales tax (often called the “5th penny”). It must be approved by voters and is intended to end when the required funds are raised.



Transient Occupancy Taxes (Bed Taxes)

Transient occupancy taxes—also known as bed taxes—are taxes paid on hotel and motel rooms and other types of temporarily-occupied lodging. Often lumped into the occupancy rate or room charge, transient occupancy taxes are paid by the lodger and are set by state and local governments.

Transient occupancy taxes fund humanities and cultural programs in various parts of the United States. In some locations, cultural organizations may receive a specific percentage of the transient occupancy tax. In others, these organizations may be awarded a flat sum from the tax pool, or they may be invited to apply for grants from other organizations that receive these awards.

Though in general transient occupancy taxes offer a steady source of tax revenue, natural disasters such as hurricanes and public health crises such as the COVID-19 pandemic can have major impacts on this income stream.

Examples:

- The Prescott, Arizona, Tourism Office annually offers Prescott Area Arts and Humanities Council Grants of up to \$5,000, which are funded by the city's 3 percent bed tax.
- New Jersey's Hotel/Motel State Occupancy Tax has provided funding for the New Jersey Historical Commission, the New Jersey Division of Travel and Tourism, and the New Jersey Cultural Trust. For most cities in the state, New Jersey charges a 5 percent occupancy tax; however, for cities that set their own occupancy taxes the state requires a smaller percentage with the state receiving a smaller portion.
- In Texas, both cities and counties are able to enact a Hotel Occupancy Tax that can support the arts and humanities, as well as other institutions that support the tourism industry. For instance, Houston levies a 7 percent occupancy tax on hotels, motels, and rentals such as Airbnbs. A percentage of this funding supports the Mayor's Office of Cultural Affairs, Houston Civic Events, and the Houston Museum District Association.
- 37.5 percent of King County, Washington's, Lodging Tax is dedicated to cultural programs. Funding is distributed to 4Culture, the county's funding agency, which offers grants for historic preservation and heritage projects, as well as the arts.



Property Taxes

Property taxes can be set by cities, counties, special tax districts, and (rarely) states. They are levied annually on land and buildings owned by individuals, corporations, and other legal entities. Property taxes are “ad valorem” taxes, in that they are calculated relative to the estimated value of the property.

Property taxes are commonly used to support humanities institutions such as libraries and museums. Most often, institutions receive a specific percentage of the property tax or millage/mills per dollar—one mill is 1/1000 of a dollar. These cases usually require a campaign on behalf of the institution and the levies are put to a popular vote. By tying funding specifically to a millage of property values, voters and policymakers ensure that funding to humanities institutions will increase as property values increase.

Examples:

- The Massillon Museum in Massillon, Ohio, receives most of its financial support from a property tax levy that locals have consistently voted to increase. In 2008, voters approved an increase that raised funding from the museum from ~\$275 thousand to ~\$514 thousand. In 2017, they voted again to increase funding to ~\$768 thousand. The levy is reapproved by voters every five years.
- The Detroit Institute of Arts (DIA) is supported by a property tax in three counties, which funds about two-thirds of DIA's operating budget. According to an article written by Dr. Salvador Salort-Pons, director of DIA, and Eugene Gargaro, chairman of DIA's board of directors, the property tax has helped stabilize DIA while also encouraging the institution to work more closely with local organizations, offer free admissions to local residents, and better meet community needs. The property tax is put on the ballot for reapproval every ten years.
- The St. Louis Zoo Museum District was created as a special tax district—a special district formed by local governments with the intention of levying specific taxes—in 1971, when St. Louis County and city citizens voted to support local cultural institutions through a property tax. The district initially supported the Museum of Science and Natural History (now the Missouri Science Center), the Saint Louis Zoo, and the Art Museum, and was expanded to include the Missouri Botanical Garden and the Missouri History Museum. In 2020 alone, the Zoo Museum District raised more than \$85 million to support these cultural organizations.
- In Washington state, the King County Library System is funded by property tax revenues levied through a special tax district. Property owners pay 50 cents per \$1,000 of assessed value annually. Library funding makes up 3.5 percent of a property owner's annual tax bill.



License Plates

Many states raise money for the humanities, arts, and culture through fees attached to specialty and customizable license plates. While this mechanism is more commonly used to support arts projects—and feature an arts-oriented design and message—some states dedicate this funding to cultural work more broadly. Plate sales and renewals typically raise \$10–30 per plate for the designated program.

In a survey of state arts license plate programs, the National Assembly of State Arts Agencies cautions that “state officials are often concerned about the cost of designing a plate when it is for a small constituency or when demand is low”—and that some states have hundreds of these specialty plates from which drivers may choose. This type of policy may be more effective to implement in states with fewer license plate options.

Examples:

- Oregon’s Celebrate Oregon license plate advertises the state’s cultural tax credit, which in turn funds humanities work through Oregon Humanities, Oregon Historical Society, Oregon Arts Commission, Oregon Heritage, and the Oregon Preservation Office.
- New Hampshire’s Conservation and Heritage Number Plate program has raised more than \$25 million for conservation projects in the state, including cultural and historic preservation work. The program, which is more commonly called the “Moose Plate” program, distributes funds through a grant process. Grants have been awarded to libraries, historic sites, schools, and other institutions throughout the state.
- The Discover New Jersey History License Plate Fund for Heritage Tourism, supported through a specialized license plate fee, provides grants of up to \$5,000 to state, county, or municipal governments and nonprofits that promote heritage tourism. These funds have helped to create walking tours and historic markers, support passport programs, and develop and administer surveys of historic sites, among other uses. The plate was created by the New Jersey Historic Trust.

Bond Issues

Cities, counties, and states can issue bonds as a way of raising funds. In the context of cultural work, these debt securities typically support capital projects or improvements for public institutions such as libraries and museums. While bonds may be issued specifically for these cultural projects, they may also be supported through larger bond measures.

To issue a new bond, government entities are usually required to put the issue before voters.

Examples:

- In 2022, a \$1.2 billion bond issue in San Antonio, Texas, included \$58 million for library and cultural facilities.
- In 2020, Fairfax County, Virginia, voters approved a \$90 million bond to support the renovation of four local libraries.
- In 2020, New Mexico voters approved a \$9.7 million bond issue to improve public libraries in the state.



Tax Credits

Occurring at the state level, tax credits incentivize private contributions to cultural organizations by lowering an individual or family's tax burden. While the state itself is not directly contributing funds to cultural organizations, tax credits have a cost to states because they lower the overall tax base.

While in some states tax credits are awarded explicitly for cultural donations, in others tax credits might support charitable organizations more broadly.

Examples:

- The Northern Marianas Islands' education tax credit allows taxpayers to claim up to \$5,000 in cash contributions made to qualifying educational institutions as a tax credit. Institutions include the Commonwealth Museum of History and Culture, the Joeten-Kiyu Public Library, and the Northern Marianas Islands Council for the Humanities.
- The State of Oregon offers a 100 percent tax credit for donations to the Oregon Cultural Trust, which funds arts and humanities work throughout the state through its five designated cultural partners: Oregon Humanities, Oregon Historical Society, Oregon Arts Commission, Oregon Heritage, and Oregon Preservation Office.
- The State of Maryland created an Endow Maryland Tax Credit to incentive contributions to community foundations. Taxpayers may claim a 25 percent tax credit on contributions of \$500 to \$50,000 to qualified permanent funds, many of which support humanities and cultural organizations.



Less Common Funding Mechanisms

Matching Support

Though rare, states occasionally establish funds or endowments to support the arts and humanities by matching public to private funds.

Examples:

- In an effort to create sustained support for the arts and humanities, Nebraska established a cultural endowment in 1998. The State of Nebraska supports the Nebraska Cultural Endowment through a 1:1 match. As of 2022, this program has created a \$24 million endowment that generates more than \$1 million per year, which is disbursed to Humanities Nebraska and the Nebraska Arts Council. Since 1998, the endowment has provided \$15 million in support of humanities and arts programs.
- The Wyoming Cultural Trust distributes grant funding for the humanities, historic preservation, cultural tourism, cultural celebration, and folk and traditional arts, as well as fine arts projects. The fund was established with a \$500,000 National Endowment for the Arts grant that raised matching state funds. Grants made through the fund also require matching support.

Sin Taxes, including Gaming and Lottery Tax Revenues

Sin taxes are excise taxes that are levied on goods or activities that are thought to be harmful to individual people and/or society. Typically, these include activities such as gambling, as well as consumer purchases such as tobacco and alcohol.

By taxing gaming (gambling) and lottery participation, states raise money for a range of priorities. While many states use gaming taxes to raise money for educational purposes, in rarer instances states direct gaming tax revenues specifically to humanities institutions or for humanities programs. According to the Urban Institute, states collect a percentage of revenues raised from lottery tickets. In the case of casinos, sports betting, and other kinds of operations, the state taxes the gambling operator's revenue. In contrast, with other sin taxes, such as those applied to alcohol or cigarettes, the state taxes the purchaser of the consumable product.

According to a report by the Nelson A. Rockefeller Institute of Government at the State University of New York, states rapidly expanded gambling options in an effort to raise funds following the Great Recession in 2008. The report cautions that this is an unstable revenue source in most states, with gaming tax revenues consistently declining after an initial peak.

Examples:

- The Colorado Limited Gaming Act directs some gaming tax revenues to the State Historical Fund to be used for historic preservation. This fund is administered by the Colorado Historical Society, which is more commonly known as History Colorado. Some of this funding is made available to nonprofits through a grants program.



- Iowa allocates a portion of its state gaming revenue to the Department of Cultural Affairs for “cultural grants and operations” costs.
- In Ohio, Cuyahoga Arts & Culture (CAC) is funded through a 1.5 cent-per-cigarette tax (called a penny-and-a-half tax) that was levied through a community vote in 2006. The tax was renewed in 2015. According to CAC, the tax has raised more than \$207 million, supporting more than 436 organizations since 2007.

Income Taxes

Income taxes—or taxes payable on profits made by individuals or legal entities—are rarely used to fund humanities or cultural activities, except in that they contribute to state and local general funds. The one notable exception to this is the State of Missouri, which has a special Nonresident Professional Athletes & Entertainers Tax. This 2 percent income tax on nonresident professional athletes and entertainers supports the Missouri Humanities Council, the Missouri State Library Networking Fund, Missouri Public Television Broadcasting Corporation, Missouri Historic Preservation, and the Missouri Arts Council.



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