

QUESTION

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Natural Resource Conservation Fund

IN PLAIN LANGUAGE

This ballot measure asks whether money collected from the sales tax on sporting goods purchases on items like camping gear, golf clubs, and fishing equipment should be directed to a state fund for conservation activities.

CommonWealth
— BEACON —

ELECTION **2026** 

YES

A YES VOTE WOULD...

Direct sales tax money collected from sporting goods purchases into a new “Nature for All” fund for expanding access to outdoor recreation and bolstering climate resiliency.

PROPOSERS CLAIM

- Massachusetts has the nation’s fastest-growing outdoor recreation economy, but more than three-quarters of residents of color live in areas considered “nature-deprived.”
- The ballot measure could direct up to \$100 million each year explicitly for land conservation without raising taxes or creating new ones. That will chip away at \$1 billion in deferred maintenance for trails and other facilities.
- The fiscal 2027 budget saw the state’s environmental and outdoor recreation programs cut by nearly 4 percent amid broader financial headwinds. The Office of Energy and Environmental Affairs also received its lowest level of funding since 2023. Passing this initiative would create political leverage for environmental causes.

Mass Audubon, The Trustees, The Nature Conservancy, and other environmental groups and nonprofits, along with a few businesses, are the main entities supporting the ballot question.

OTHER THINGS TO KNOW

- The ballot measure would phase in this change, directing 50 percent of the sales tax revenue into the fund in the first year before all sporting goods sales tax money is dedicated to the fund in the second year.
- If the ballot measure passes, it would also establish a 15-member Nature for All board that would allocate the funds.
- Virginia, Georgia, and Texas use sporting goods sales tax money for conservation and recreation. Texas has had its fund since 1993, and Georgia created one in 2018 after 83 percent of voters approved the measure.

NO

A NO VOTE WOULD...

Reject the establishment of a “Nature for All” fund and keep sales taxes generated from sporting goods purchases in the state’s general fund for budgeting purposes.

OPPOSERS CLAIM

- The measure would send a message that the public can set a budget line item via the ballot and constrict discretionary spending, particularly in the midst of a tight fiscal environment.
- The Department of Revenue would have to require businesses to separately identify their sales of sporting goods products, forcing DOR to “perform monthly reconciliations and make monthly accounting adjustments.”
- Even if the measure passes, there is no legal requirement that all the revenue go to conservation projects. State lawmakers could still allocate sporting goods sales tax money for initiatives other than conservation. They could also reduce conservation spending in other parts of the budget to compensate for the creation of the new fund.

There is no registered opposition, but lawmakers and other officials within state government agencies have expressed skepticism.