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## Overview

In November 2008, Minnesota voters passed the clean water, land, and legacy amendment to the Minnesota Constitution. The amendment requires 3/8 of one percent of the state's sales tax to be dedicated as follows:

- 33 percent to a clean water fund,
- 33 percent to an outdoor heritage fund,
- 14.25 percent to a parks and trails fund, and
- 19.75 percent to an arts and cultural heritage fund.

Proceeds from the arts and cultural heritage fund "may be spent only on arts, arts education, and arts access and to preserve Minnesota's history and cultural heritage." The funds must not be used to supplant existing funding.

This bill dedicates 40 percent of the arts and cultural heritage fund to programs that directly benefit students in Minnesota's public and nonpublic schools. For fiscal year 2013, the arts and cultural heritage fund is expected to raise roughly \$52 million.

**1 Expenditures; accountability.** Dedicates 40 percent of the annual spending for arts and cultural heritage to programs that directly benefit students in Minnesota public and nonpublic schools.