

Overview

The Arts and Cultural Heritage Fund is a state fund dedicated to art, history, and cultural programs. These funds are awarded by the Minnesota Legislature to a variety of public and private entities. The Arts and Cultural Heritage Fund is one of four “legacy” funds created by a constitutional amendment approved by the voters in 2008. The amendment increased the state’s sales tax to provide additional funding for outdoor heritage, clean water, parks and trails, and arts and cultural heritage.

The 2025 Legislature appropriated nearly \$180 million to the Arts and Cultural Heritage Fund ([Laws 2025, ch. 36](#), art. 4). This publication provides information on the fund itself (below); the recipients and amount of funding they have received (page 3); the legal requirements for grant recipients (page 14); and an overview of grants (page 15).

The “Legacy Amendment” and the Arts and Cultural Heritage Fund

In 2008, Minnesota voters passed a constitutional amendment, often referred to as the “**Legacy Amendment**,” that increased the state’s sales tax by 3/8ths of 1 percent for 25 years ([Minn. Const. art. XI](#), § 15). The funds raised by this tax are dedicated to four separate funds that each receive a specific percentage of the revenues: Outdoor Heritage Fund (33 percent), Clean Water Fund (33 percent), the Parks and Trails Fund (14.25 percent), and the Arts and Cultural Heritage Fund (19.75 percent).

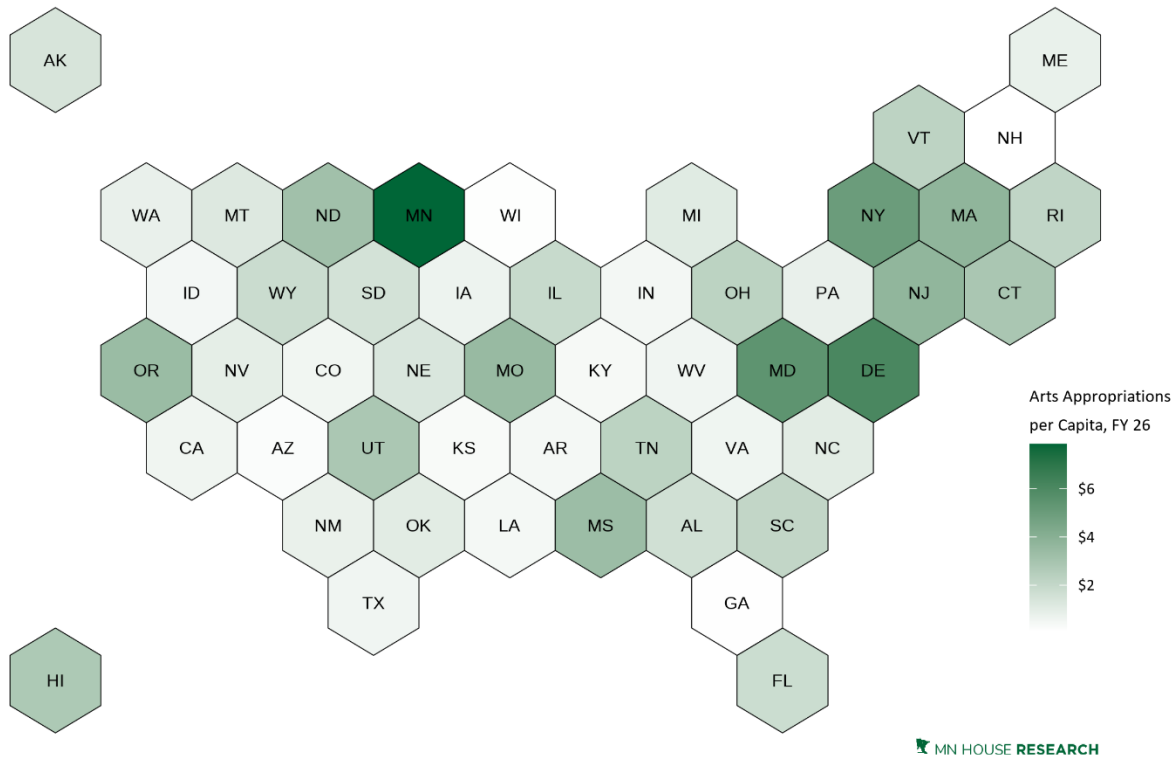
The amendment requires that the funds “supplement traditional sources of funding for these purposes” and prohibits the funds from being used as a substitute to those traditional sources of funding.

The **Arts and Cultural Heritage Fund** (ACHF) is a state fund that “may be spent only for arts, arts education, and arts access and to preserve Minnesota’s history and cultural heritage” ([Minn. Const. art. XI](#), § 15). There is no permanent council or other group that makes recommendations for the use of the ACHF. In 2010, the legislature was required to draft principles and goals for the outcomes of each of the four Legacy funds; those principles and goals were published by the legislature.¹

¹ [Laws 2009, ch. 172](#), art. 5, § 9. See *Legislative Guide*, Minnesota House of Representatives, Cultural and Outdoor Resources Division, adopted March 24, 2010; available at <https://www.legacy.mn.gov/sites/default/files/resources/HouseLegislativeGuide.pdf>.

Minnesota is not the only state that has a dedicated funding mechanism for the arts. Arizona, Arkansas, Delaware, Washington D.C., Mississippi, Missouri, Nevada, New Jersey, and South Dakota also have a tax mechanism that collects dedicated arts funding.²

Legislative Funding on the Arts by State, Fiscal Year 2026



Source: National Assembly of State Arts Agencies estimates for fiscal year 2026; data for some states is preliminary.

Minnesota has the highest per capita government spending on arts out of the 50 states at an estimated \$7.85 per person. Outside the 50 states, Washington, D.C., has higher per capita legislative funding with a rate of over \$65 per person, and a few U.S. territories also have higher rates of art funding.

The Minnesota Legislature has based funding decisions largely on input and recommendations from stakeholders, and distributes ACHF money to many different public and private groups. Certain state entities and private institutions have received funds in consecutive years, and some organizations have received onetime funding.

Chairs of the committees in the House of Representatives and the Senate with jurisdiction over this area have emphasized that the ACHF is not a guaranteed funding source for past recipients and should be flexible to fund different projects over time. All funding over the life of the fund has been onetime funding with no base funding, which is recurring, annual state funding that

² See the National Assembly of State Arts Agencies, “Special Taxes and Fees,” available at https://nasaa-arts.org/nasaa_research/special-taxes-fees/.

many agencies receive. Generally, the ACHF provides funding for new purposes or additional funding for existing programs in order to uphold the constitutional requirement that the funds supplement and not supplant traditional sources of funding.

Overview of Arts and Cultural Heritage Funding

In the first biennium of funding, fiscal years 2010 and 2011, the legislature appropriated nearly \$93 million dollars from the ACHF. That number has grown each year as the state sales tax revenue has increased.³ Funding for the fiscal year 2026 and 2027 biennium is \$180 million, slightly lower than the previous biennium due to an overpayment in revenue from the state sales tax that was corrected, and repaid, in 2025.

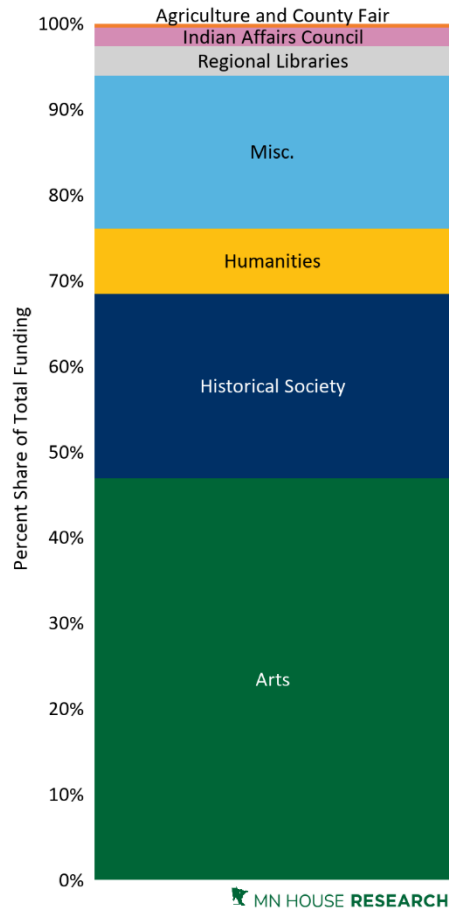
ACHF appropriations have predominately been spent on the following:

- Arts programming through the State Arts Board and Regional Arts Councils
- Historical programming at the Minnesota History Center and state and local historical societies
- Cultural programming and grants to organizations through the Minnesota Humanities Center
- Children’s Museums for new programs and exhibits
- Libraries for programming and education in the literary arts, history, and culture
- American Indian language and historical preservation through funding to the Minnesota Indian Affairs Council
- Funding for county fairs and youth agricultural programming
- Public television and radio programming, zoos, veterans’ parks and memorials, cultural gardens and public art

Most of the funds are distributed to state agencies, councils, and commissions as fiscal agents who either use the funds for their own programs or provide grants to other groups for arts, culture, and heritage projects throughout the state. Three major recipients of ACHF money to date are the State Arts Board, the Minnesota Historical Society, and the Minnesota Humanities Center. The chart below shows the percentage of funding the major recipients of ACHFs have received since 2016.

³ The 2018 fiscal year appropriation from the Arts and Cultural Heritage Fund was \$57.3 million, a lower than average appropriation amount than fiscal years 2016 and 2017, which was due to a shortfall in anticipated revenue in 2017.

ACHF Major Recipients 2016-2027

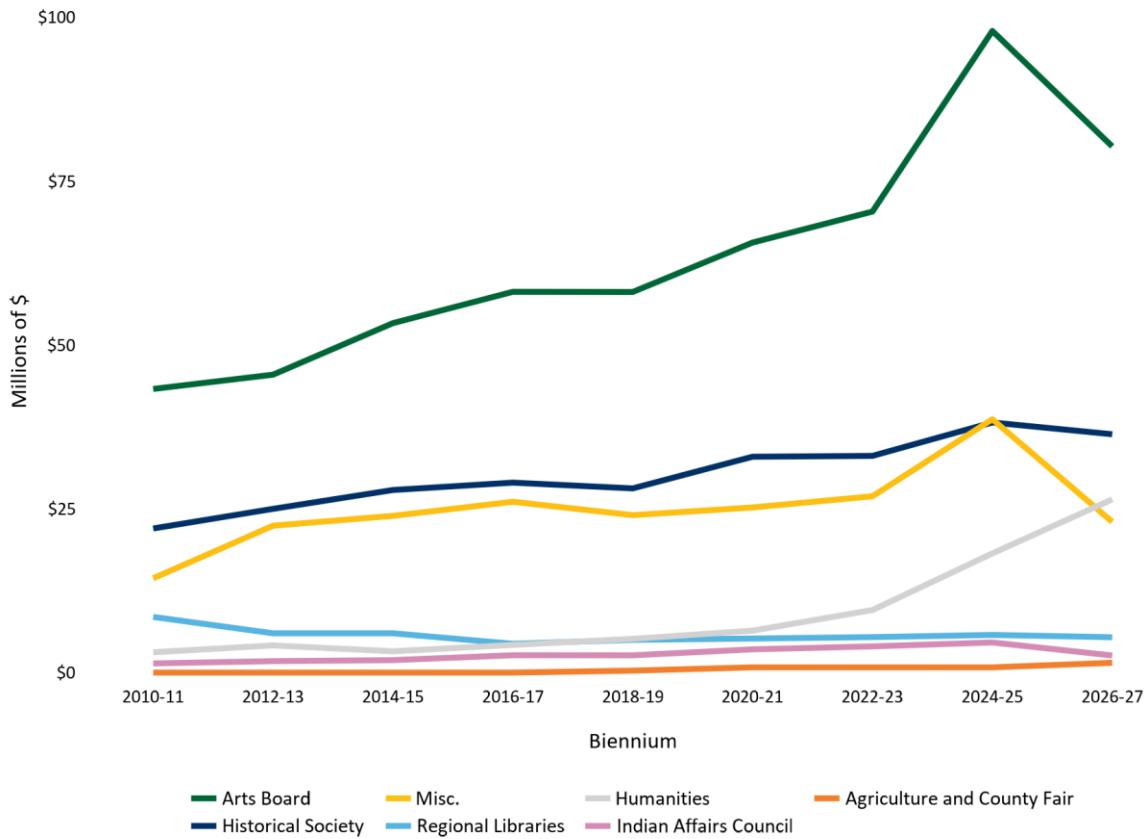


Grantee	Percent of 2016-2027 Total Funds
Agriculture	4.6%
Indian Affairs	2.2%
Regional Libraries	3.4%
Misc.	17.9%
Humanities	7.6%
Historical Society	21.6%
Arts	46.9%

The recipients of ACHF money use the funds for their own programs, or in many cases, offer grants to artists, art organizations, local historical societies, libraries, and nonprofits to provide programming or fund historical preservation. The ACHF appropriations have generally not been used to purchase or maintain real estate, buildings, or vehicles. Minnesota Statutes, section 129D.17, prohibits ACHF funds from being used for construction, including new, capital, and rehabilitation costs except when the funding is for historical structures, accessibility accommodations, museum exhibits and installations, and renovations for museum collections.

Funding in different areas has fluctuated over the years depending on the various needs and program proposals submitted to the committees that oversee the Legacy Funds in the House of Representatives and the Senate. There have also been changes in state sales tax receipts from year to year, which affects how much money the legislature can appropriate in each biennium.

Funding to Major ACHF Recipients 2010 to 2027



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The miscellaneous category in these graphs includes funding for public television and radio; zoos, including the Minnesota Zoo; Wilderness Inquiry, which is an organization providing outdoor experiences; veterans’ parks and memorials; and a variety of special projects.

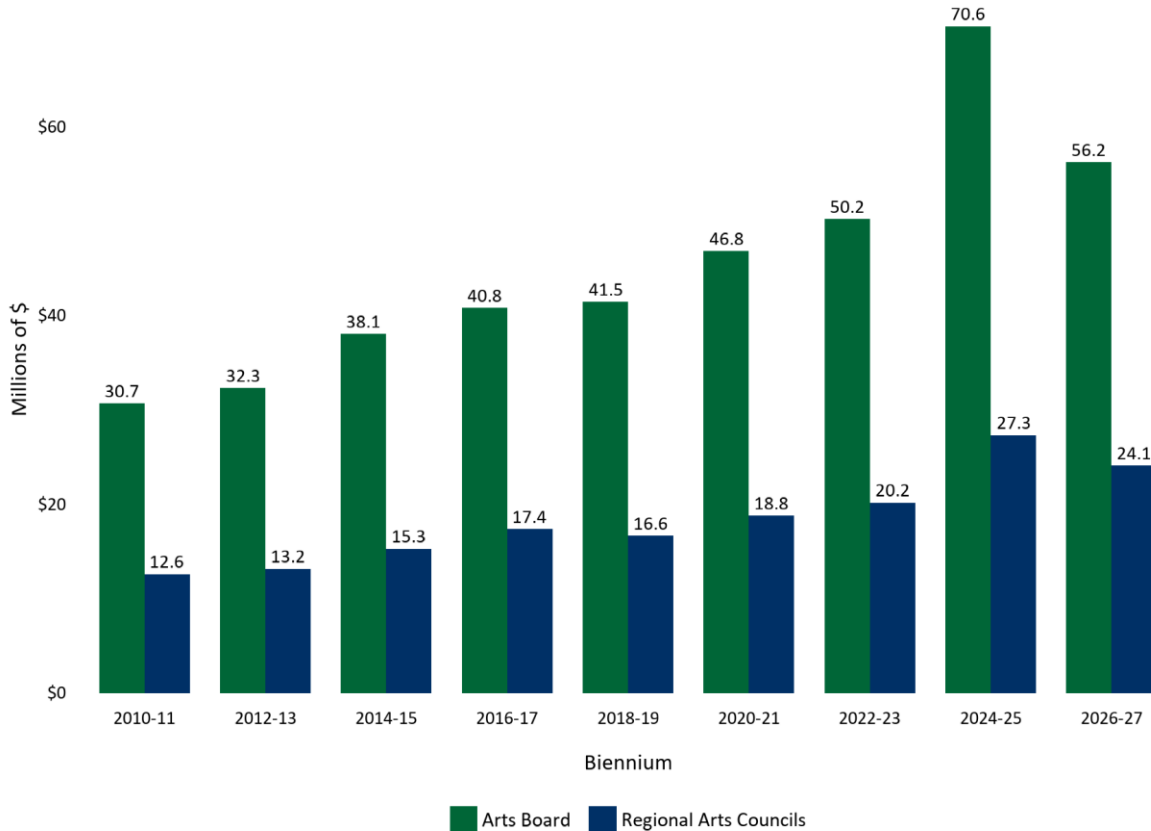
The State Arts Board

Since 2013, 47 percent of the annual ACHF appropriation has been required to go to the Minnesota State Arts Board.⁴ It is the largest recipient of the ACHF. This state agency provides arts programming, arts education, and grants to individual artists and arts organizations.

The State Arts Board has traditionally used 30 percent of the funding it receives to fund the regional arts councils located throughout Minnesota to provide arts programming and education in each region of the state. There are 11 regional arts councils that encompass the entire state of Minnesota.

⁴ [Minn. Stat. § 129D.17.](#)

Biennial Funding for the Minnesota State Arts Board and Regional Arts Councils



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Funding from the State Arts Board in recent years has gone to grants for arts access and tours that help underserved communities or rural communities access arts programs, as well as arts programming in human and social services organizations. It has also funded arts education programs for lifelong learning and educational organizations, as well as folk and traditional art grants and grants for art festivals and community art programming.⁵

The regional arts councils typically provide smaller grants to smaller arts organizations, as well as grants to individual artists. Minnesota Administrative Rules provide a formula to distribute state general funds and arts and cultural heritage funds that are appropriated for the regional arts councils. The formula is based on both the geographic area they serve and the population of that area.⁶ The regional arts councils generally have a lot of discretion in the grant programs they design and how they distribute the funding.

⁵ [Chapter 1900](#) of the Minnesota Administrative Rules provides more detailed guidance on the State Arts Board grant processes, along with the Minnesota State Arts Board website (<https://www.arts.state.mn.us/grants/machf.htm>).

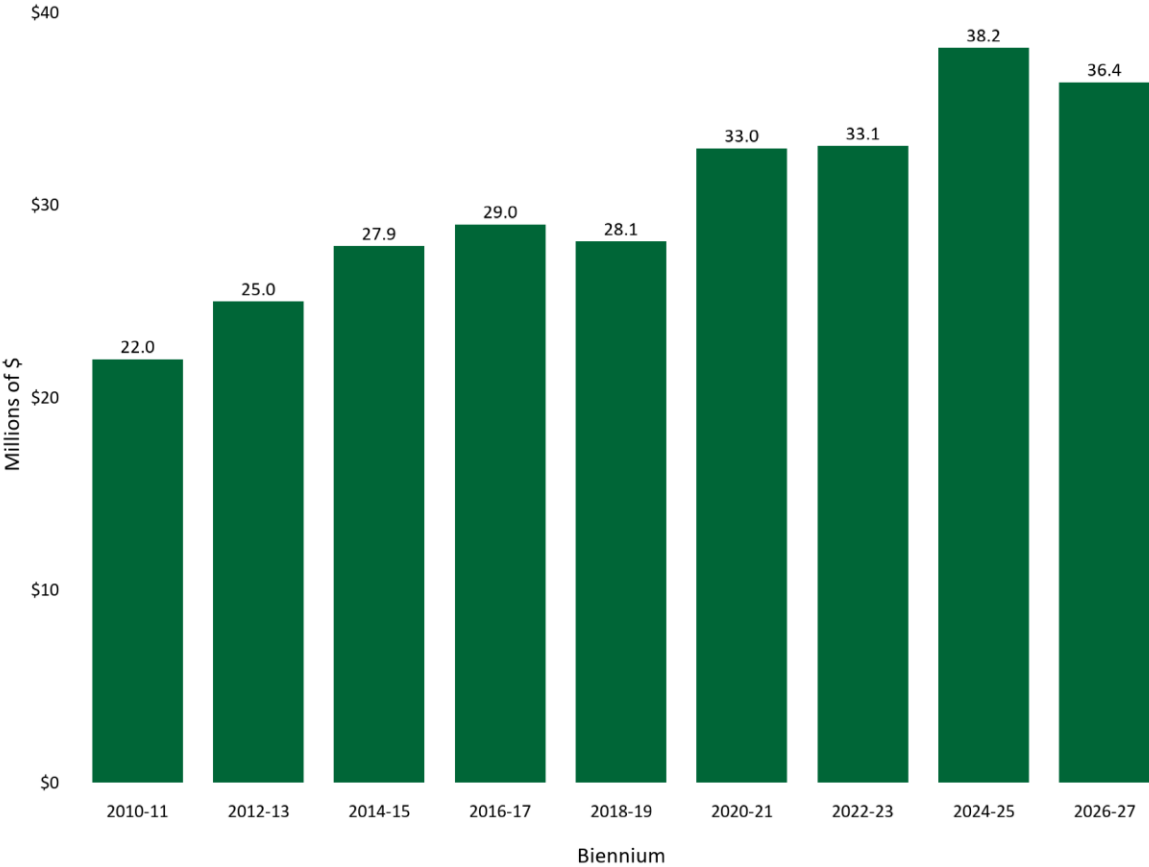
⁶ See [Minnesota Rules 1900.2310](#) to 1900.4110.

Minnesota Historical Society

The Minnesota Historical Society has also received funding each year from the ACHF. The funding has been used for programs and exhibits at the Minnesota History Center located in St. Paul, and 26 other historical society sites it operates throughout the state. The Minnesota Historical Society funds the digitalization of historical materials through the Minnesota History Center and surveys of historical and archeological sites. The Minnesota Historical Society also uses part of its appropriation to fund grants to local historical societies throughout Minnesota.

The grants can be used for a wide variety of activities including oral history projects, public education programs on history, and conservation of historical items and documents.

Biennial Funding for the Minnesota Historical Society

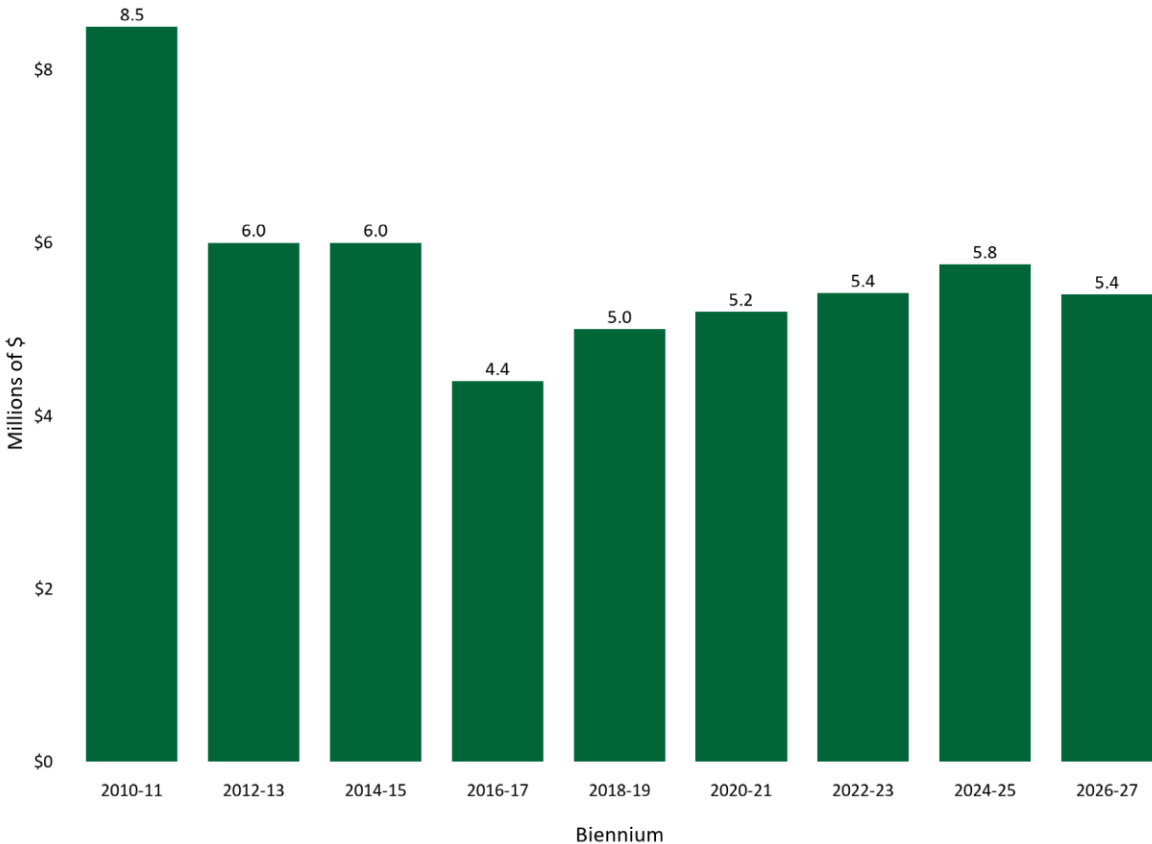


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Libraries

The regional library system has received funding each year through an appropriation to the Minnesota Department of Education. The appropriation provides grants to each of the 12 regional library systems that are distributed through the existing distribution formula used to provide general funds the state’s regional library system.⁷ These grants allow the libraries to provide educational programs on Minnesota history, culture, and literary arts by bringing in speakers and hosting events.

Biennial Funding for the Regional Library Systems



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⁷ [Minn. Stat. § 134.355.](#)

Minnesota Humanities Center

The Minnesota Humanities Center has been a regular recipient of ACHFs for many years, but the direction and volume of funding has changed over time. Originally, the Minnesota Humanities Center received funding for its statewide programs and occasionally to distribute funding to one or more children’s museums, including the Minnesota Children’s Museum located in St. Paul.

Over time, the legislature has directed the Minnesota Humanities Center to run a variety of different cultural grants including grants to the state ethnic councils,⁸ a Heritage Grant Program, and later the Community Identity and Heritage Grant Program that distributes millions of dollars to cultural organizations throughout the state. In recent years, the legislature has also funded other grant programs through the Minnesota Humanities Center, including:

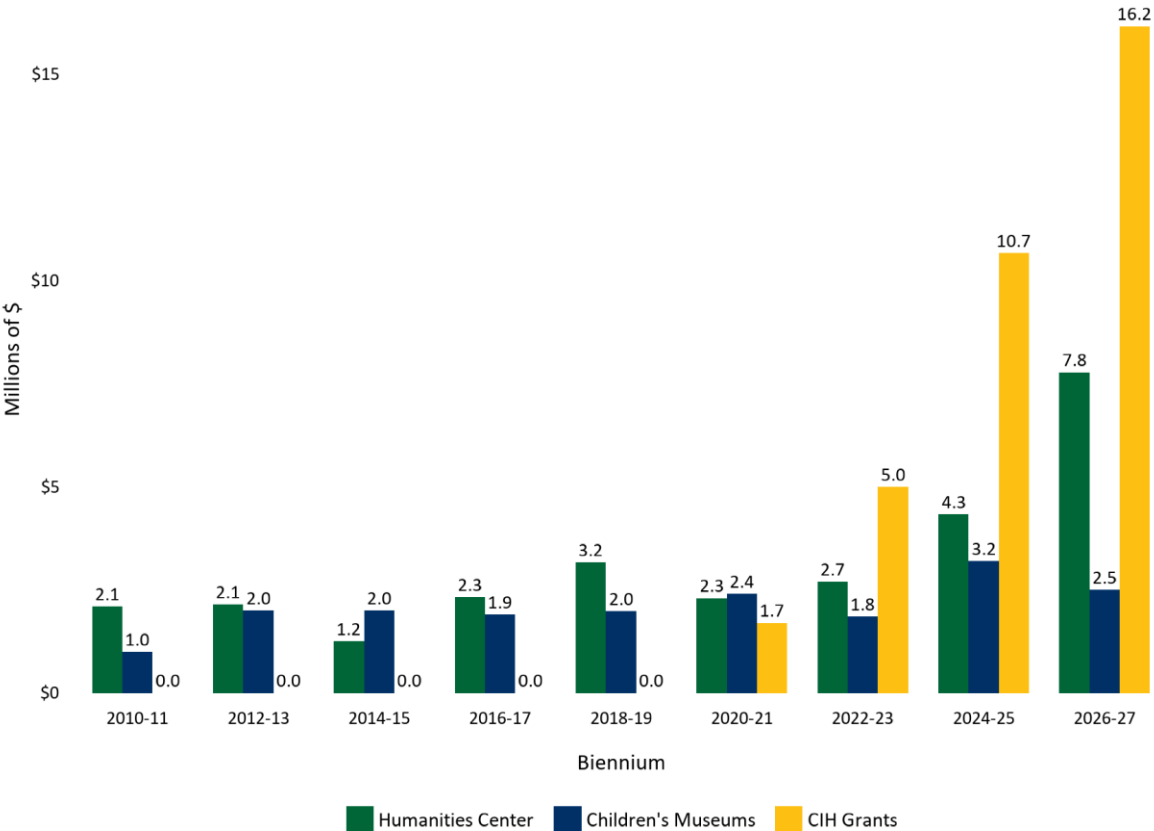
- a variety of literary arts programs and a teen poet laureate program;
- a festival grant program for community festivals;
- cultural museum grants;
- music education programs;
- ethnic language television;
- ethnic preservation programs; and
- an emergency grant to help communities respond to major events.

The Minnesota Humanities Center still funds its own programming, which includes supporting K-12 educators, producing books and videos on cultural topics, and public programming, in addition to running the grant programs for the children’s museums. Eleven different children’s museums received grant funding from the Minnesota Humanities Center between 2023 and 2025 in Grand Rapids, Duluth, St. Paul, Bloomington, Mankato, Benson, Fergus Falls, Rochester, Brainerd, and St. Cloud.

The Minnesota Humanities Center totals include all of the funding for its programming, as well as all of the different grant programs listed above. The most recent fiscal year 2026-2027 Community Identity and Heritage Grant Program funding was more than \$10 million dollars, which has grown steadily since the initial appropriation in 2020.

⁸ Minnesota has a number of independent state councils to provide direction for legislation on issues affecting diverse communities. See [Minn. Stat. § 15.0145](#).

Minnesota Humanities Center Funding per Biennium

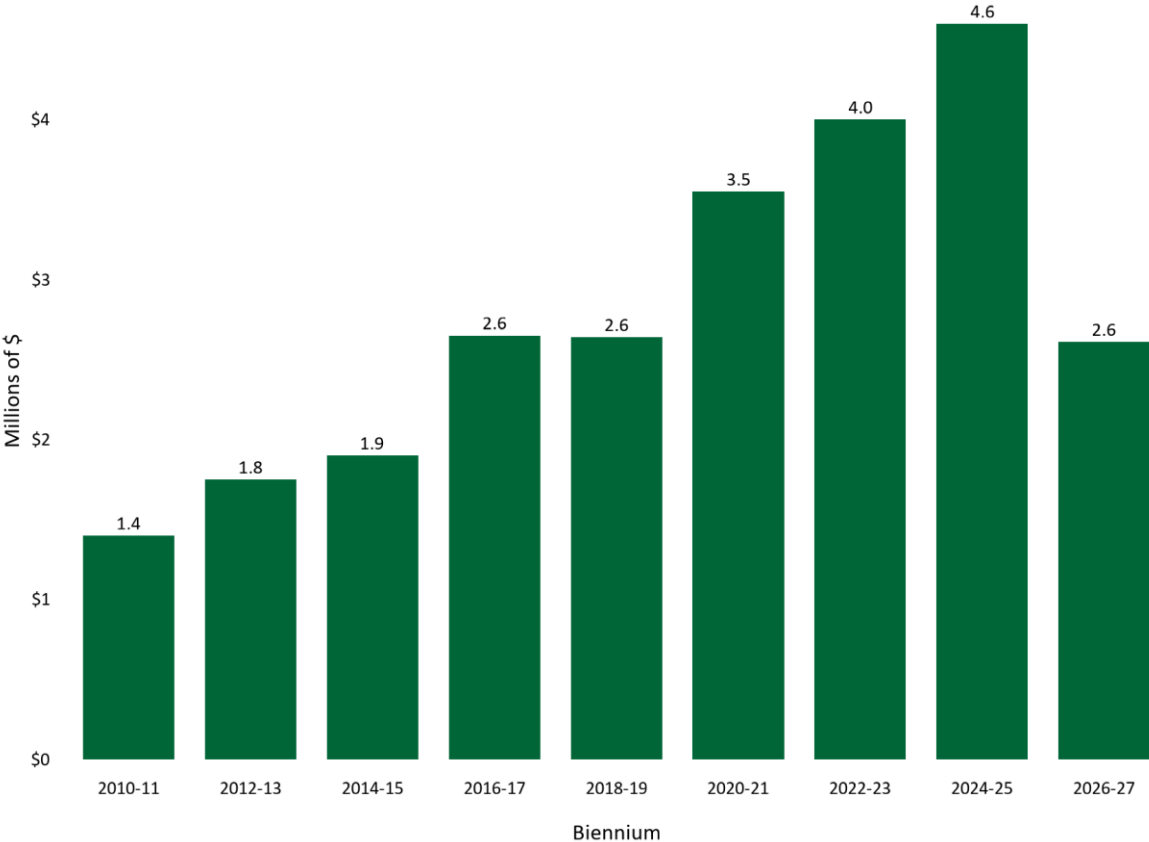


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Minnesota Indian Affairs Council

The Minnesota Indian Affairs Council regularly receives ACHFs for grants to preserve Dakota and Ojibwe Indian language and education programs, and grants for immersion programs for Dakota and Ojibwe language. Those grants are often run through a competitive grant program to help schools, community programs, and daycares that operate language preservation programs. The Minnesota Indian Affairs Council also uses a small portion of the funding to help comply with the requirements of the Native American Graves Protection and Repatriation Act, which requires the Minnesota Indian Affairs Council to assist with facilitating the process with Tribes and state agencies and helping to repatriate or rebury remains.

Minnesota Indian Affairs Council Funding per Biennium

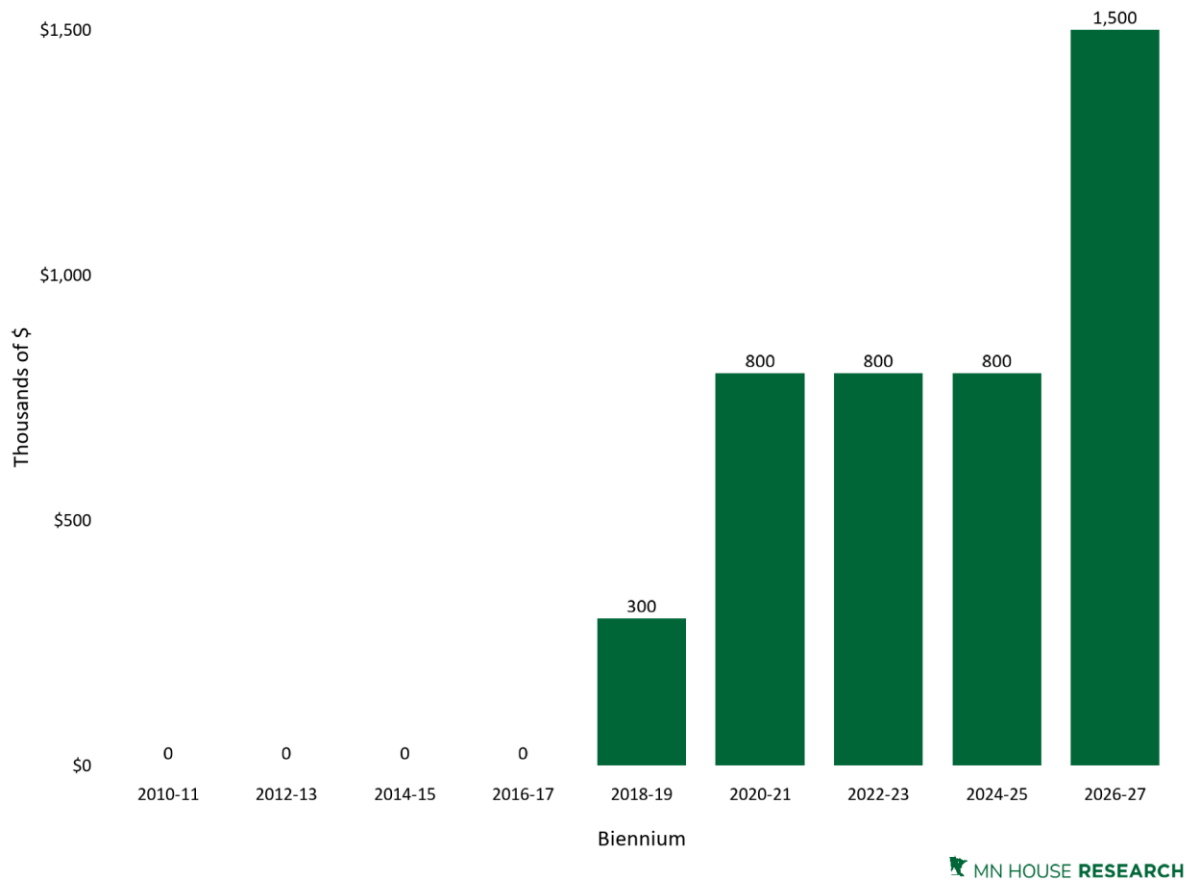


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Department of Agriculture

Starting in 2018, the Minnesota Department of Agriculture has received ACHFs for grant programs related to Minnesota’s farming culture and the many county fairs that occur throughout the state. In addition to funding the county fairs each year, in 2026 and 2027, funding was provided to the Future Farmers of America for grants to catalog and commemorate farming activities and farming communities, and art and history events.

Minnesota Department of Agriculture Funding per Biennium



Miscellaneous Arts and Cultural Heritage Funding

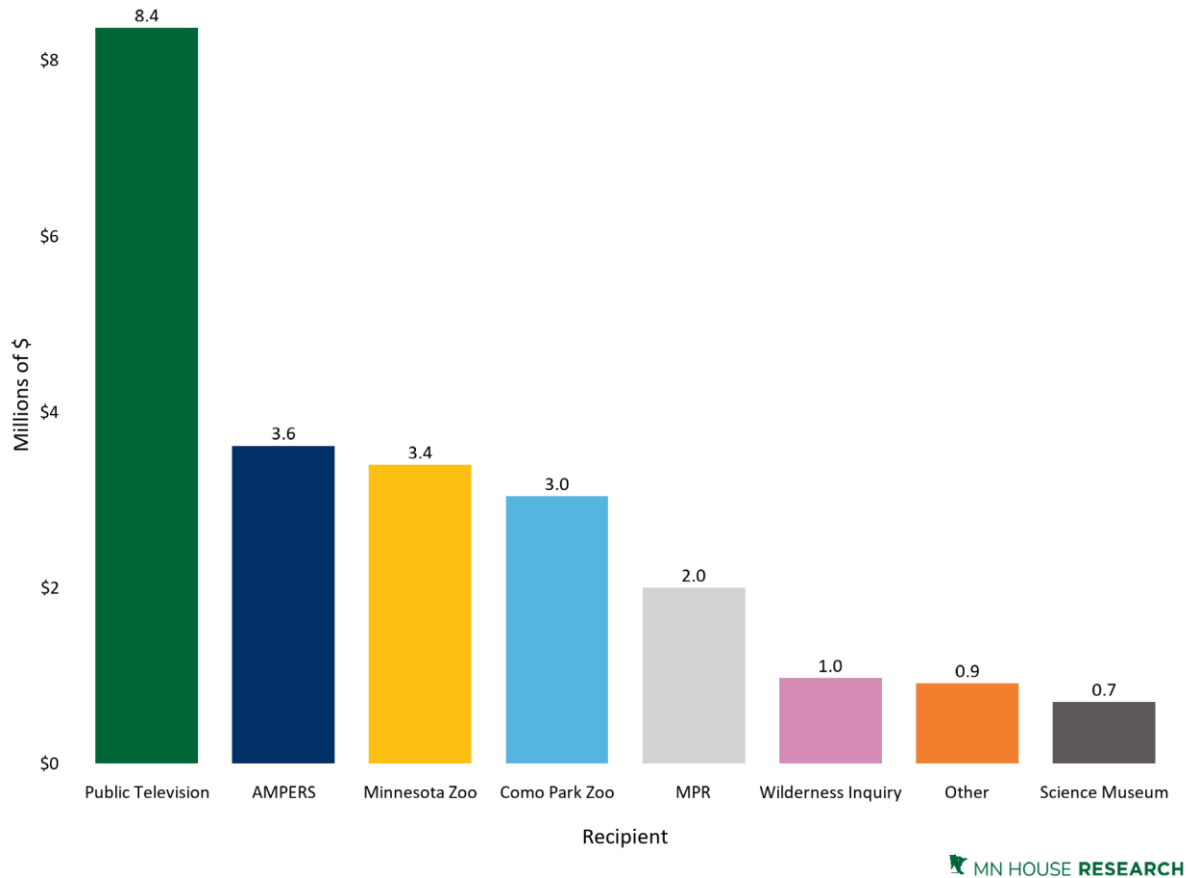
There are many smaller grantees that receive funding. Those groups often get their funding through the Minnesota Department of Administration as the fiscal agent. Some of the groups that have received regular funding include:

- public television, including Twin Cities Public Television (TPT);
- the Minnesota Public Radio Station (MPR);
- AMPERS, the Association of Minnesota Public Educational Radio Stations;
- the Minnesota Zoo, the Lake Superior Zoo, and the Como Zoo;
- the Great Lakes Aquarium;
- Wilderness Inquiry; and
- the Minnesota Science Museum.

In some years, there have been grants to veterans' memorials and monuments, African American and Somali museums and cultural centers, the Bakken Museum, and specific public exhibits and memorials in parks and cities.

In general, the largest grants in this area have gone to public television, followed by the public radio stations, and then the Minnesota Zoo and Como Zoo. Wilderness Inquiry is a nonprofit that started receiving funding in 2016 and works to help connect Minnesotans with the outdoors and helps children and adults experience many outdoor experiences throughout the state. Below is a chart with the most recent funding for the largest regular recipients of funds in this area.

Other Major Named Grantees of ACHF Funding, 2026-2027



ACHF Reserves

[Minnesota Statutes, section 129D.17](#), also requires that 5 percent of the projected tax receipts must not be appropriated. This 5 percent “reserve” law was passed in 2017 to help keep recipient organizations from having to amend grant agreements and awards when tax receipts are lower than expected.

Requirements for Recipients of ACH Funds

ACHF monies are restricted to the uses allowed in the constitutional provision creating the fund as well as statutory provisions, including [Minnesota Statutes, section 129D.17](#). This section of law has a number of requirements for funding recipients and appropriations.

Projects funded by the ACHF must:

- be located in Minnesota;
- supplement traditional sources of funding (not supplant); and
- have a grant agreement consistent with the state’s grant management laws ([Minn. Stat. § 16B.98](#)).

When requesting arts and cultural heritage funds, [Minnesota Statutes, section 129.17](#), requires the requester to provide information on previous sources of funding and a copy of the organization’s most recent IRS Form 990 to give the committees some background on its financial information. The legislature also requires funding to be spent consistent with guidance from Minnesota Management and Budget.⁹

Annual Reporting to the Legislative Coordinating Commission

[Minnesota Statutes, section 129D.17](#), subdivision 2, paragraph (d), requires that all agencies who receive money from the ACHF submit information to the Legislative Coordinating Commission (LCC) by January 15 of the fiscal year they receive funding. This process requires the fiscal agents to get grant information from each of their grantees. The information is then posted on the LCC’s Legacy website. The information that must be submitted includes:

- the name of the project funded;
- the contact information for the organization overseeing the project;
- the amount of funding received from the ACHF;
- the number of full-time employees hired for the project; and
- the direct expenses and administrative costs of the project.

Each biennium, the LCC gets a small appropriation from each of the funds to maintain the website. The funding from the ACHF in fiscal year 2026 was \$5,000.

Biennial Reporting to the Legislative Committees

[Minnesota Statutes, section 129D.17](#), subdivision 6, requires that all recipients of money from the ACHF submit information to the committees with jurisdiction over the arts and cultural heritage fund by February 15 of each odd numbered year, including:

⁹ See MMB Guidance to Agencies on Legacy Fund Expenditures, published in 2011 and available from MMB at <https://mn.gov/mmb/assets/MMB%20Final%20Legacy%20Fund%20Guidance%20Update%20Feb%209%202017-tcm1059-282041.pdf>.

- an accounting of funding that has been distributed and funding not spent;
- summary information on programs and information on grants provided to individuals, entities, or organizations; and
- an assessment of whether the funding celebrates cultural diversity or reaches diverse communities in Minnesota.

Grant Information

Many state agencies, private organizations, and individual grant recipients have benefited from arts and cultural heritage funding. The recipient of a direct appropriation from any Legacy fund, including the ACHF, must provide information on grants and spending to the Minnesota Legislature's Legislative Coordinating Commission (LCC). The LCC provides information on each fund, past fund recipients, and future grant opportunities on its website (<http://www.legacy.leg.mn/opportunities-funding>).

There are many different types of projects, and the grants range from a few hundred dollars to millions of dollars. Although the ACHF receives only 19.75 percent of the dedicated sales tax revenue, many of the grants are for smaller amounts, which means there are tens of thousands of recipients listed in the LCC database. This is because the ACHF provides smaller grants to many organizations, while the other Legacy funds typically provide much larger funding awards to a smaller number of projects.

The LCC's Legacy website provides links to various organizations that distribute Legacy grants; many of these organizations also offer grants that are funded from other sources, as well as from the ACHF. The LCC website has many useful grant links in addition to the Legacy granting agencies listed below.

The major organizations offering ACHF grants include:

- [Minnesota State Arts Board](#)
- [Regional Arts Council](#) (clickable by region)
- [Minnesota Historical Society](#)
- [Minnesota Humanities Center](#) (includes Children's Museum grants and the Community Identity and Cultural Heritage Grant Program)
- [Minnesota Regional Libraries System](#)
- [Minnesota Indian Affairs Council](#)
- [Minnesota Department of Agriculture](#)

The Minnesota State Grants portal also lists state grant funding opportunities, including all Legacy funds. The grants are divided by topic, including "arts, culture, and humanities," "education," and "environment." This site also lists grant opportunities by topic on a more specific list and by the state agency providing the grant. Grants are searchable by multiple categories, as some grants fall into more than one area. This site also provides grants that would not be listed on the Legacy website because they have a different state funding source. The state's grant website can be accessed at <http://mn.gov/grants/>.

For more information on the funds related to outdoor heritage, clean water, and parks and trails, see the separate House Research Department publication, [Legacy Amendment: Natural Resources Funds](#), January 2023.



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