University of Nevada, Reno
Extension
College of Agriculture,
Biotechnology & Natural Resources



Payments in Lieu of Taxes



Western States Comparison 2026



An Analysis and Comparison of Federal Payments for Public Lands in Lieu of Taxes in Western States from 2020 to 2026.

Background and History

This fact sheet updates earlier UNR Extension analyses of PILT payments in the Western United States for 2020 and 2024 (Chicola and Harris, 2021; Harris, 2024). It examines 2026 payments and trends in entitlement acreage, total payments, and payments per entitlement acre from 2020 to 2026.

Federal lands account for almost one-third of U.S. acreage. In 2026, approximately 93.28% of federally administered acreage was in the 13 Western states. Management of these extensive public lands affects county economies and local government finances.[1]

Federally and state-administered public lands are not subject to local government taxation. In 1976, Congress enacted the Payments in Lieu of Taxes (PILT) program through Public Law 94-565. The law has been revised several times. In 1982, it was amended and codified in Chapter 69 of Title 31 of the U.S. Code. A 1983 amendment clarified the definition of "unit of general local government" and authorized states to redistribute payments to smaller government units through legislation. The most recent change followed a 1994 act that increased county payments. The Secretary of the Interior selected the Bureau of Land Management, the largest federal land management agency, to administer the program.

PILT payments support services such as firefighting, police protection, public school and road construction, and search and rescue. Local governments may use the funds for any governmental purpose.

All 50 states, the District of Columbia, Guam, the Virgin Islands, and Puerto Rico are eligible for federal land-based payments. Western states receive most of these payments because of their greater federal land ownership. In 2026, the 13 Western states received $604,698,483, or 82.5% of the $733,041,949 awarded nationwide (Table 1).

Table 1. Payments in Lieu of Taxes Overview for the Thirteen Western States and the Rest of the United States, FY 2026

State	Entitlement Acres	Total PILT	PILT per Entitlement Acre
Alaska	224,915,633	$42,318,155	$0.19
Arizona	28,139,717	$51,502,146	$1.83
California	43,751,582	$79,906,978	$1.83
Colorado	23,703,677	$53,773,429	$2.27
Hawaii	157,255	$641,548	$4.08
Idaho	32,649,017	$49,562,605	$1.52
Montana	27,500,536	$53,889,068	$1.96
Nevada	**56,562,756**	**$35,678,079**	**$0.63**
New Mexico	22,267,798	$55,915,938	$2.51
Oregon	31,344,708	$52,016,022	$1.66
Utah	33,088,175	$53,376,643	$1.61
Washington	11,985,315	$36,317,641	$3.03
Wyoming	29,847,570	$39,800,231	$1.33
Western U.S. Total	**565,913,739**	**$604,698,483**	**$1.07**
Rest of U.S. Total	40,747,342	$128,343,466	$3.15
U.S. Total	**606,661,081**	**$733,041,949**	**$1.21**

Source: Fiscal Year 2026 Payments in Lieu of Taxes National Summary, U.S. Department of the Interior

Nevada had the second-largest entitlement acreage, at 56,562,756 acres, but received $35,678,079 in PILT payments, ranking 12th among the 13 Western states. Its payment of $0.63 per entitlement acre was the second-lowest among all states and territories, above only Alaska's $0.19.

[1] The thirteen Western States are Alaska, Arizona, California, Colorado, Hawaii, Idaho, Montana, Nevada, New Mexico, Oregon, Utah, Washington and Wyoming.

In 2026, Alaska, Arizona, California, Colorado, Idaho, Montana, New Mexico, Oregon, Utah, Washington, and Wyoming received more in PILT payments than Nevada. Only Alaska had more entitlement acreage, and only Hawaii received less in total payments.

California received the largest PILT payment in 2026: $79,906,978, or $1.83 per entitlement acre. Although it had approximately 12.8 million fewer entitlement acres than Nevada, California received approximately $44.2 million more in payments. County counts help explain differences in total state payments. Nevada has 17 counties, compared with California's 58. Because PILT payments are made to counties, states with more counties receive more payments (Zimmerman and Harris, 2000). Although the new PILT formula provides more revenue overall, it has resulted in little change in entitlement acreage, total payments, and payments per entitlement acre.

Table 2 compares entitlement acreage, public land acreage, and total state acreage, including privately held land, across the 13 Western states.

Table 2. Comparison of Entitlement Acres to Total Public Lands to Total State Acreage

State	Entitlement Acres	Total Public Land Acres	Total State Area Acres	% Entitlement Acres / Total Land Acres	% Public Land Acres / Total Land Acres
Alaska	224,915,633	236,709,541	426,089,160	52.8%	55.6%
Arizona	28,139,717	40,183,711	72,950,411	38.6%	55.1%
California	43,751,582	56,086,452	104,764,170	41.8%	53.5%
Colorado	23,703,677	29,820,850	66,620,735	35.6%	44.8%
Hawaii	157,255	2,599,410	7,020,708	2.2%	37.0%
Idaho	32,649,017	36,364,450	53,483,862	61.0%	68.0%
Montana	27,500,536	35,209,448	94,107,677	29.2%	37.4%
Nevada	**56,562,756**	**58,909,048**	**70,765,216**	**79.9%**	**83.2%**
New Mexico	22,267,798	37,034,616	77,819,667	28.6%	47.6%
Oregon	31,344,708	35,761,964	62,962,294	49.8%	56.8%
Utah	33,088,175	39,085,539	54,334,780	60.9%	71.9%
Washington	11,985,315	17,374,672	45,632,386	26.3%	38.1%
Wyoming	29,847,570	33,935,304	62,598,280	47.7%	54.2%
Western U.S. Total	565,913,739	659,075,005	1,199,149,346	47.2%	55.0%
Rest of U.S. Total	40,747,342	131,937,506	1,234,655,727	3.3%	10.7%
U.S. Total	606,661,081	791,012,511	2,433,805,073	24.9%	32.5%

Source: U.S. Department of the Interior; Payment in Lieu of Taxes Website; USGS PADUS management acres

Nevada had the highest shares of total state acreage in entitlement acres (79.9%) and public lands (83.2%). Federal agencies managed 55.0% of land in the 13 Western states, compared with 10.7% in the remaining states and territories.

Inflation Adjustments

Under the 1994 amendments to the PILT Act, per-acre rates and population-based amounts in the payment formulas are adjusted annually for inflation using the Consumer Price Index (CPI). From FY 2025 to FY 2026, CPI inflation rose 2.64%, resulting in the changes shown in Table 3.

Table 3. FY 2026 Inflation Adjustments

	FY 2025	FY 2026	YoY Change
Alternative A Acreage	$3.46	$3.55	$0.09
Alternative B Acreage	$0.50	$0.51	$0.01
Population MIN	$93.09	$95.55	$2.46
Population MAX	$232.73	$238.87	$6.14

Source: Fiscal Year 2026 Payments in Lieu of Taxes National Summary, U.S. Department of the Interior

This inflation adjustment has occurred every year since the 1994 amendment.

Table 4 shows PILT payments to the 13 Western states from 2020 to 2026. Table 5 summarizes the dollar and percentage changes over that period.

Table 4. Payments in Lieu of Taxes for the Thirteen Western States and the Rest of the United States, FY 2020 to 2026

State	2020	2021	2022	2023	2024	2025	2026
Alaska	$31,683,971	$32,219,322	$33,486,098	$35,448,677	$37,501,208	$38,919,670	$42,318,155
Arizona	$39,528,287	$40,192,865	$41,186,842	$43,501,616	$46,883,373	$48,307,909	$51,502,146
California	$54,562,480	$55,900,858	$58,778,191	$61,029,530	$64,301,408	$66,180,784	$79,906,978
Colorado	$41,738,943	$43,113,164	$44,194,569	$45,524,696	$47,769,009	$51,313,462	$53,773,429
Hawaii	$410,562	$415,612	$425,275	$590,840	$610,185	$627,486	$641,548
Idaho	$33,759,782	$34,511,297	$35,794,315	$38,197,782	$41,152,787	$42,973,738	$49,562,605
Montana	$35,166,221	$36,209,980	$38,238,756	$40,330,577	$43,301,694	$46,566,449	$53,889,068
Nevada	**$27,868,890**	**$28,450,646**	**$29,146,696**	**$31,196,044**	**$32,996,305**	**$33,801,823**	**$35,678,079**
New Mexico	$41,357,054	$42,139,967	$43,629,683	$46,699,761	$49,840,617	$51,575,356	$55,915,938
Oregon	$23,321,995	$24,480,634	$25,975,874	$27,161,990	$30,115,454	$31,027,890	$52,016,022
Utah	$41,550,177	$42,430,445	$43,452,462	$46,208,003	$49,485,303	$51,433,821	$53,376,643
Washington	$24,078,273	$24,946,423	$26,312,351	$27,127,978	$29,673,237	$30,528,389	$36,317,641
Wyoming	$30,791,785	$31,227,593	$31,521,789	$34,307,901	$36,879,126	$37,251,597	$39,800,231
Western U.S. Total	$425,818,420	$436,238,806	$452,142,901	$477,325,395	$510,509,706	$530,508,374	$604,698,483
Rest of U.S. Total	$91,202,408	$93,047,048	$97,273,689	$101,424,782	$110,725,482	$114,260,886	$128,343,466
U.S. Total	$517,020,828	$529,285,854	$549,416,590	$578,750,177	$621,235,188	$644,769,260	$733,041,949

Source: U.S. Department of the Interior; Payment in Lieu of Taxes Website; Payments by State by Fiscal Year

Oregon's PILT payments increased from $31.0 million in 2025 to $52.0 million in 2026 because of a one-year lapse in the Secure Rural Schools (SRS) program. Under the PILT statute, prior-year payments from certain federal programs, including SRS, offset a county's calculated PILT payment. Because SRS was not funded in FY 2025, no SRS payments offset FY 2026 PILT calculations. As a result, Oregon's counties received substantially higher payments. The lapse also increased FY 2026 PILT payments in many other Western states.

Table 5. PILT Difference for the Thirteen Western States and the Rest of the United States, FY 2020 to 2026

State	2020	2026	Difference in PILT 2020 to 2026	Percent Difference 2020 to 2026
Alaska	$31,683,971	$42,318,155	$10,634,184	33.6%
Arizona	$39,528,287	$51,502,146	$11,973,859	30.3%
California	$54,562,480	$79,906,978	$25,344,498	46.5%
Colorado	$41,738,943	$53,773,429	$12,034,486	28.8%
Hawaii	$410,562	$641,548	$230,986	56.3%
Idaho	$33,759,782	$49,562,605	$15,802,823	46.8%
Montana	$35,166,221	$53,889,068	$18,722,847	53.2%
Nevada	**$27,868,890**	**$35,678,079**	**$7,809,189**	**28.0%**
New Mexico	$41,357,054	$55,915,938	$14,558,884	35.2%
Oregon	$23,321,995	$52,016,022	$28,694,027	123.0%
Utah	$41,550,177	$53,376,643	$11,826,466	28.5%
Washington	$24,078,273	$36,317,641	$12,239,368	50.8%
Wyoming	$30,791,785	$39,800,231	$9,008,446	29.3%
Western U.S. Total	$425,818,420	$604,698,483	$178,880,063	42.0%
Rest of U.S. Total	$91,202,408	$128,343,466	$37,141,058	40.7%
U.S. Total	$517,020,828	$733,041,949	$216,021,121	41.8%

Source: U.S. Department of the Interior; Payment in Lieu of Taxes Website; Payments by State by Fiscal Year

From 2020 to 2026, Oregon had the largest dollar increase in PILT payments, approximately $28.7 million. Nevada had the second-smallest increase, $7.8 million, above only Hawaii. Nevada also had the smallest percentage increase among the 13 Western states, at 28.0%.

Tables 6 and 7 show declines in entitlement acreage in Alaska, Nevada, New Mexico, and Wyoming from 2020 to 2026. Nevada's decline resulted from land swaps and the Southern Nevada Public Lands Management Act. Other Western states gained entitlement acreage; California, for example, gained 103,216 acres.

Table 6. Entitlement Acreage for the Thirteen Western States and the Rest of the United States, FY 2020 to 2026

State	2020	2021	2022	2023	2024	2025	2026
Alaska	225,219,353	224,937,420	225,015,227	225,012,392	224,998,606	224,976,655	224,915,633
Arizona	28,138,924	28,133,319	28,133,264	28,132,256	28,135,461	28,139,381	28,139,717
California	43,648,366	43,701,194	43,710,094	43,713,191	43,729,925	43,737,002	43,751,582
Colorado	23,698,103	23,699,226	23,702,724	23,714,029	23,701,972	23,703,150	23,703,677
Hawaii	137,979	137,981	137,981	157,219	157,255	157,255	157,255
Idaho	32,626,094	32,637,604	32,641,103	32,634,637	32,638,881	32,648,060	32,649,017
Montana	27,412,972	27,442,050	27,465,901	27,467,353	27,483,836	27,496,053	27,500,536
Nevada	**56,706,160**	**56,703,869**	**56,680,407**	**56,565,203**	**56,564,438**	**56,563,967**	**56,562,756**
New Mexico	22,369,531	22,369,666	22,369,297	22,369,507	22,374,142	22,374,399	22,267,798
Oregon	31,312,205	31,321,144	31,316,547	31,323,398	31,326,859	31,330,865	31,344,708
Utah	32,928,363	32,928,811	32,977,587	32,971,283	32,972,568	32,973,253	33,088,175
Washington	11,983,071	11,988,580	11,990,518	11,990,417	11,991,097	12,008,340	11,985,315
Wyoming	29,848,307	29,848,389	29,848,701	29,848,665	29,847,922	29,847,958	29,847,570
Western U.S. Total	566,029,428	565,849,253	565,989,351	565,899,550	565,922,962	565,956,338	565,913,739
Rest of U.S. Total	40,716,355	40,736,225	40,751,218	40,762,361	40,790,978	40,757,582	40,747,342
U.S. Total	606,745,783	606,585,478	606,740,569	606,661,911	606,713,940	606,713,920	606,661,081

Source: Fiscal Years 2020 through 2026 Payments in Lieu of Taxes National Summary, U.S. Department of the Interior

Table 7. Entitlement Acreage Difference for the Thirteen Western States and the Rest of the United States, FY 2020 to 2026

State	2020	2026	Difference in PILT 2020 to 2026	Percent Difference 2020 to 2026
Alaska	225,219,353	224,915,633	-303,720	-0.1%
Arizona	28,138,924	28,139,717	793	0.0%
California	43,648,366	43,751,582	103,216	0.2%
Colorado	23,698,103	23,703,677	5,574	0.0%
Hawaii	137,979	157,255	19,276	14.0%
Idaho	32,626,094	32,649,017	22,923	0.1%
Montana	27,412,972	27,500,536	87,564	0.3%
Nevada	**56,706,160**	**56,562,756**	**-143,404**	**-0.3%**
New Mexico	22,369,531	22,267,798	-101,733	-0.5%
Oregon	31,312,205	31,344,708	32,503	0.1%
Utah	32,928,363	33,088,175	159,812	0.5%
Washington	11,983,071	11,985,315	2,244	0.0%
Wyoming	29,848,307	29,847,570	-737	0.0%
Western U.S. Total	566,029,428	565,913,739	-115,689	0.0%
Rest of U.S. Total	40,716,355	40,747,342	30,987	0.1%
U.S. Total	606,745,783	606,661,081	-84,702	0.0%

Source: Fiscal Years 2020 through 2026 Payments in Lieu of Taxes National Summary, U.S. Department of the Interior

Table 8 shows changes in PILT payments per entitlement acre in the 13 Western states from 2020 to 2026.

Table 8. PILT per Entitlement Acre for the Thirteen Western States and the Rest of the United States, FY 2020 to 2026

State	2020	2021	2022	2023	2024	2025	2026	2020 to 2026 Difference	% Change
Alaska	$0.14	$0.14	$0.15	$0.16	$0.17	$0.17	$0.19	$0.05	33.7%
Arizona	$1.40	$1.43	$1.46	$1.55	$1.67	$1.72	$1.83	$0.43	30.3%
California	$1.25	$1.28	$1.34	$1.40	$1.47	$1.51	$1.83	$0.58	46.1%
Colorado	$1.76	$1.82	$1.86	$1.92	$2.02	$2.16	$2.27	$0.51	28.8%
Hawaii	$2.98	$3.01	$3.08	$3.76	$3.88	$3.99	$4.08	$1.10	37.1%
Idaho	$1.03	$1.06	$1.10	$1.17	$1.26	$1.32	$1.52	$0.48	46.7%
Montana	$1.28	$1.32	$1.39	$1.47	$1.58	$1.69	$1.96	$0.68	52.8%
Nevada	**$0.49**	**$0.50**	**$0.51**	**$0.55**	**$0.58**	**$0.60**	**$0.63**	**$0.14**	**28.3%**
New Mexico	$1.85	$1.88	$1.95	$2.09	$2.23	$2.31	$2.51	$0.66	35.8%
Oregon	$0.74	$0.78	$0.83	$0.87	$0.96	$0.99	$1.66	$0.91	122.8%
Utah	$1.26	$1.29	$1.32	$1.40	$1.50	$1.56	$1.61	$0.35	27.8%
Washington	$2.01	$2.08	$2.19	$2.26	$2.47	$2.54	$3.03	$1.02	50.8%
Wyoming	$1.03	$1.05	$1.06	$1.15	$1.24	$1.25	$1.33	$0.30	29.3%
Western U.S. Total	$0.75	$0.77	$0.80	$0.84	$0.90	$0.94	$1.07	$0.32	42.0%
Rest of U.S. Total	$2.24	$2.28	$2.39	$2.49	$2.71	$2.80	$3.15	$0.91	40.6%
U.S. Total	$0.85	$0.87	$0.91	$0.95	$1.02	$1.06	$1.21	$0.36	41.8%

Nevada's PILT payment per entitlement acre increased by $0.14 from 2020 to 2026. Only Alaska had a smaller increase, at $0.05. Hawaii had the largest increase, $1.10, followed by Washington at $1.02.

Nevada's 28.3% increase in PILT payments per entitlement acre was the second-lowest among Western states, above only Utah's 27.8%. Oregon had the largest percentage increase, at 122.8%, followed by Montana at 52.8%. Oregon's increase reflects the SRS funding lapse discussed with Table 4.

The PILT formula and the number of counties in a state influence its total payments.

Table 9 ranks the 13 Western states by entitlement acreage, total PILT payments, and payments per entitlement acre.

Table 9. Entitlement Acreage, PILT, and PILT per Acre Ranking of the Thirteen Western States, FY 2026

State	Entitlement Acreage Rank	Total PILT Rank	PILT per Acre Rank
Alaska	1	9	13
Arizona	8	7	6
California	3	1	7
Colorado	10	4	4
Hawaii	13	13	1
Idaho	5	8	10
Montana	9	3	5
Nevada	**2**	**12**	**12**
New Mexico	11	2	3
Oregon	6	6	8
Utah	4	5	9
Washington	12	11	2
Wyoming	7	10	11

In 2026, Nevada ranked second in entitlement acreage and 12th in both total PILT payments and payments per entitlement acre among the 13 Western states. Alaska ranked first in entitlement acreage, California in total payments, and Hawaii in payments per entitlement acre.

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