

By: Buckley

H.B. No. 3959

A BILL TO BE ENTITLED

AN ACT

relating to the establishment of the Texas Youth Livestock Show Fund.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1. Title 3, Agriculture Code, is amended by adding Chapter 50E to read as follows:

CHAPTER 50E TEXAS YOUTH LIVESTOCK SHOW FUND

Sec. 50E.001. DEFINITIONS. In this chapter:

(1) "Commission" means the Agriculture Commission;

and

(2) "Youth livestock show" means a youth livestock show that is part of the Texas Livestock Validation program and less than 10 years old, or is a regional youth livestock show.

Sec. 50E.002. ESTABLISHMENT OF THE TEXAS YOUTH LIVESTOCK SHOW FUND. (a) The commission shall establish a Texas youth livestock show fund to provide financial assistance in the form of grants to youth livestock shows in the State of Texas.

(b) The commission shall administer the grant program under this section.

Sec. 50E.003. ALLOCATION OF CERTAIN FUNDS. (a) In each state fiscal biennium, the comptroller shall deposit the amounts allocated under Section 151.801(c-4), Tax Code, into the fund established under Section 50E.002, Agriculture Code, until the comptroller determines that the balance of the fund is \$15 million.

1       (b) Once the comptroller determines the balance of the fund  
2 established under Section 50E.002, Agriculture Code, has reached  
3 \$15 million, for the remainder of that fiscal biennium the  
4 comptroller shall deposit the amounts allocated under Section  
5 151.801(c-4), Tax Code, into the general revenue fund.

6       SECTION 2. Section 151.801, Tax Code, is amended by  
7 amending Subsections (a) and (d) and adding Subsection (c-4) as  
8 follows:

9       (a) Except for the amounts allocated under Subsections (b),  
10 (c), (c-2), ~~and (c-3)~~, and (c-4) all proceeds from the collection of  
11 the taxes imposed by this chapter shall be deposited to the credit  
12 of the general revenue fund.

13       (c-4) Subject to the limitation imposed under Section  
14 50E.003, Agriculture Code, an amount equal to the proceeds from the  
15 collection of the taxes imposed by this chapter on the sale,  
16 storage, or use of livestock show animal feed, including goat,  
17 lamb, pig, chicken, turkey, rabbit, cattle feed, and show  
18 supplements, and livestock show animal grooming supplies shall be  
19 deposited to the credit of the fund administered by the Agriculture  
20 Commission as established under Section 50E.002, Agriculture Code.

21       (d) The comptroller shall determine the amount to be  
22 deposited to the highway fund under Subsection (b) according to  
23 available statistical data indicating the estimated average or  
24 actual consumption or sales of lubricants used to propel motor  
25 vehicles over the public roadways. The comptroller shall determine  
26 the amounts to be deposited to the funds or accounts under  
27 Subsection (c) according to available statistical data indicating

1 the estimated or actual total receipts in this state from taxable  
2 sales of sporting goods. The comptroller shall determine the amount  
3 to be deposited to the fund under Subsection (c-2) according to  
4 available statistical data indicating the estimated or actual total  
5 receipts in this state from taxes imposed on sales at retail of  
6 fireworks. The comptroller shall determine the amount to be  
7 deposited to the account under Subsection (c-3) according to  
8 available statistical data indicating the estimated or actual total  
9 receipts in this state from taxable sales of horse feed, horse  
10 supplements, horse tack, horse bedding and grooming supplies, and  
11 other taxable expenditures directly related to horse ownership,  
12 riding, or boarding. The comptroller shall determine the amount to  
13 be deposited to the fund under Subsection (c-4) according to  
14 available statistical data indicating the estimated or actual total  
15 receipts in this state from taxes imposed on sales at retail of  
16 livestock show animal feed, including goat, lamb, pig, chicken,  
17 turkey, rabbit, cattle feed, and show supplements, and livestock  
18 show animal grooming supplies. If satisfactory data are not  
19 available, the comptroller may require taxpayers who make taxable  
20 sales or uses of those lubricants, of sporting goods, of fireworks,  
21 or of horse feed, horse supplements, horse tack, horse bedding and  
22 grooming supplies, or other taxable expenditures directly related  
23 to horse ownership, riding, or boarding, or livestock show animal  
24 feed, including goat, lamb, pig, chicken, turkey, rabbit, cattle  
25 feed, and show supplements, and livestock show animal grooming  
26 supplies to report to the comptroller as necessary to make the  
27 allocation required by Subsection (b), (c), (c-2), ~~or~~ (c-3), or

1 (c-4).

2 SECTION 3. This Act takes effect September 1, 2021.