

By: Walle

H.J.R. No. 185

A JOINT RESOLUTION

1 proposing a constitutional amendment relating to the appropriation
2 of the net revenue received from the imposition of state sales and
3 use taxes on sporting goods.

4 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

5 SECTION 1. Article VIII, Texas Constitution, Section 7-d is
6 amended to read as follows:

7 Sec. 7-d. (a) Subject to Subsection (b) of this section,
8 for each state fiscal year, the net revenue received from the
9 collection of any state taxes imposed on the sale, storage, use, or
10 other consumption in this state of sporting goods that were subject
11 to taxation on January 1, 2019, under Chapter 151, Tax Code, is
12 automatically appropriated when received to the Parks and Wildlife
13 Department and the Texas Historical Commission, or their successors
14 in function, and is allocated between those agencies as provided by
15 general law. Of revenue allocated to the Texas Parks and Wildlife
16 Department, an amount equal to five percent of the net revenue
17 received is automatically appropriated to the State Park Land
18 Acquisition Trust Fund established under Chapter 11, Parks and
19 Wildlife Code. The legislature by general law may provide
20 limitations on the use of money appropriated under this subsection.

21 (b) The legislature by adoption of a resolution approved by
22 a record vote of two-thirds of the members of each house of the
23 legislature may direct the comptroller of public accounts to reduce
24 the amount of money appropriated to the Parks and Wildlife

1 Department and the Texas Historical Commission, or their successors
2 in function, under Subsection (a) of this section. The comptroller
3 may be directed to make that reduction only:

4 (1) in the state fiscal year in which the resolution is
5 adopted, or in either of the following two state fiscal years; and

6 (2) by an amount that does not result in a reduction of
7 more than 50 percent of the amount that would otherwise be
8 appropriated to the Parks and Wildlife Department and the Texas
9 Historical Commission, or their successors in function, in the
10 affected state fiscal year under Subsection (a) of this section.

11 (c) Money appropriated to the Parks and Wildlife Department
12 and the Texas Historical Commission, or their successors in
13 function, under Subsection (a) of this section may not be
14 considered available for certification by the comptroller of public
15 accounts under Section 49a(b), Article III, of this constitution.

16 (d) In this section, "sporting goods" means an item of
17 tangible personal property designed and sold for use in a sport or
18 sporting activity, excluding apparel and footwear except that which
19 is suitable only for use in a sport or sporting activity, and
20 excluding board games, electronic games and similar devices,
21 aircraft and powered vehicles, and replacement parts and
22 accessories for any excluded item

23 SECTION 2. This proposed constitutional amendment shall be
24 submitted to the voters at an election to be held November 7, 2023.
25 The ballot shall be printed to provide for voting for or against the
26 proposition: "The constitutional amendment dedicating five percent
27 of the revenue received from the existing state sales and use taxes

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1 that are imposed on sporting goods to the Texas Parks and Wildlife
2 Department for the acquisition of state park lands."