

By: Hilderbran

H.B. No. 1292

A BILL TO BE ENTITLED

1 AN ACT

2 relating to the allocation and use of revenue from the sales tax
3 imposed on sporting goods.

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

5 SECTION 1. Section 151.801(c), Tax Code, is amended to read
6 as follows:

7 (c) The proceeds from the collection of the taxes imposed by
8 this chapter on the sale, storage, or use of sporting goods shall be
9 ~~[deposited as follows:~~

10 ~~[(1) For the period beginning September 1, 1993, and~~
11 ~~ending August 31, 1995, an amount equal to 50 cents per 1,000~~
12 ~~cigarettes shall be deposited to the credit of the general revenue~~
13 ~~fund, state parks account, and an amount equal to 50 cents per 1,000~~
14 ~~cigarettes shall be deposited to the credit of the general revenue~~
15 ~~fund, Texas recreation and parks account, and the balance shall be~~
16 ~~retained in the general revenue fund.~~

17 ~~[(2) Beginning September 1, 1995, the taxes collected~~
18 ~~shall be] credited to the Parks and Wildlife Department and~~
19 ~~deposited as specified in the Parks and Wildlife Code. The~~
20 ~~comptroller shall not credit in excess of \$85 [~~\$32~~] million in~~
21 ~~sporting goods tax revenue annually to the Parks and Wildlife~~
22 ~~Department.~~

23 SECTION 2. Section 11.035, Parks and Wildlife Code, is
24 amended by amending Subsection (b) and adding Subsection (c) to

1 read as follows:

2 (b) The department shall deposit to the credit of the state
3 parks account all revenue, less allowable costs, received from the
4 following sources:

5 (1) grants or operation of concessions in state parks
6 or fishing piers;

7 (2) publications on state parks, state historic sites,
8 or state scientific areas;

9 (3) fines or penalties received from violations of
10 regulations governing parks issued pursuant to Subchapter B,
11 Chapter 13, of this code;

12 (4) fees and revenue collected under Section 11.027(b)
13 or (c) of this code that are associated with state park lands;

14 (5) \$58.5 [~~\$1,125,000 per month and 40 percent of the~~
15 ~~amount above \$27~~] million per year of credits made to the department
16 under Section 151.801, Tax Code; and

17 (6) any other source provided by law.

18 (c) Of the revenue deposited to the credit of the account
19 under Subsection (b)(5), the department shall set aside and use \$18
20 million each year only for programs for the planning, acquisition,
21 operation, and development of the outdoor recreation resources of
22 this state, including acquisition of land and water and interests
23 in land and water.

24 SECTION 3. Section 24.003, Parks and Wildlife Code, is
25 amended to read as follows:

26 Sec. 24.003. ACCOUNT REVENUE SOURCE. The department shall
27 deposit to the credit of the Texas recreation and parks account:

1 (1) \$25.5 [~~\$1,125,000 per month and 40 percent of the~~
2 ~~amount above \$27~~] million per year of credits made to the department
3 under Section 151.801, Tax Code; and [~~or~~]

4 (2) any other source authorized by law.

5 SECTION 4. This Act takes effect September 1, 2005.