

BILL ANALYSIS

H.J.R. 71
By: Hilderbran
Culture, Recreation, & Tourism
Committee Report (Unamended)

BACKGROUND AND PURPOSE

At this time the Texas Constitution does not protect the allocation of the revenue from the sporting goods sales tax to Parks and Wildlife Department for funding of state and local parks. This bill adds an amendment to the Texas Constitution that allocates all state tax revenue received from the sale, storage, or use of sporting goods to the Parks and Wildlife Department to fund state and local parks, so long as the constitutional amendment is approved by Texas voters at an election to be held on November 6, 2007.

RULEMAKING AUTHORITY

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

ANALYSIS

SECTION 1.

Amends Article VIII of the Texas Constitution and adds Section 7-c, which states that, for each state fiscal year, the revenue received from any state taxes imposed on the sale, storage, or use of sporting goods subject to taxation on January 1, 2007 may only be appropriate to the Parks and Wildlife Department or its successor to fund state and local parks.

Defines "sporting goods."

SECTION 2.

Adds a temporary provision to the Texas Constitution that requires the constitutional amendment proposed in this bill to expire on September 2, 2009.

States that Section 7-c of Article VIII of the Texas Constitution will take effect on September 1, 2009, and applies only to state tax revenue collected on or after that date.

SECTION 3.

States that this proposed constitutional amendment shall be submitted to the voters at an election to be held on November 6, 2007, and sets forth the language to be printed on the ballot.

EFFECTIVE DATE

Subject to a public election to be held November 6, 2007.