

By: Miller

H.B. No. 318

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 \$32 million in sporting~~
21 ~~goods tax revenue annually to the Parks and Wildlife Department.]~~

22 SECTION 2. Section 11.035(b), Parks and Wildlife Code, is
23 amended to read as follows:

24 (b) The department shall deposit to the credit of the state

1 parks account all revenue, less allowable costs, received from the
2 following sources:

3 (1) grants or operation of concessions in state parks
4 or fishing piers;

5 (2) publications on state parks, state historic sites,
6 or state scientific areas;

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

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

12 (5) an amount of money equal to 69 [~~\$1,125,000 per~~
13 ~~month and 40~~] percent of the [~~amount above \$27 million per year of~~]
14 credits made to the department under Section 151.801, Tax Code; and

15 (6) any other source provided by law.

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

18 Sec. 24.003. ACCOUNT REVENUE SOURCE; REVENUE DEDICATION.
19 The department shall deposit to the credit of the Texas recreation
20 and parks account:

21 (1) an amount of money equal to 30 [~~\$1,125,000 per~~
22 ~~month and 40~~] percent of the [~~amount above \$27 million per year of~~]
23 credits made to the department under Section 151.801, Tax Code; and
24 [~~or~~]

25 (2) money from any other source authorized by law.

26 SECTION 4. This Act takes effect September 1, 2007.