

By: Taylor, Eiland, Escobar, Harper-Brown

H.B. No. 2487

A BILL TO BE ENTITLED

AN ACT

relating to the establishment of the coastal erosion response account as a special account within the general revenue fund and the allocation of certain revenue received by this state under Section 8(g), Outer Continental Shelf Lands Act, and from the Limited Sales, Excise, and Use Tax Act to the General Land Office.

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

SECTION 1. Section 33.604, Natural Resources Code is amended to read as follows:

Sec. 33.604. COASTAL EROSION RESPONSE ACCOUNT. (a) The coastal erosion response account is an account in the general revenue fund that may be appropriated only to the commissioner and used only for the purpose of implementing this subchapter and administration of the Coastal Management Program as provided in Chapter 33, Subchapter F of this code.

(b) The account consists of:

(1) all money appropriated for the purposes of this subchapter;

(2) grants to this state from the United States for the purposes of this subchapter; ~~and~~

(3) all money received by this state from the sale of dredged material;

(4) proceeds from the collection of the taxes on the sale, storage, or use of sporting goods deposited to the account

1 pursuant to Section 151.801, Tax Code; and

2 (5) one-third of the revenue received by this state  
3 under Section 8(g), Outer Continental Shelf Lands Act (43 U.S.C.A.  
4 Section 1337(g)).

5 SECTION 2. Section 33.605(a), Natural Resources Code is  
6 amended to read as follows:

7 Sec. 33.605. USES OF ACCOUNT. (a) Money in the account may  
8 be used for:

9 (1) any action authorized by this subchapter, except  
10 for a restoration project authorized by Section 33.613; and

11 (2) the administration of the coastal management  
12 program as provided in Chapter 33, Subchapter F of this code.

13 SECTION 3. Section 151.801, Tax Code is amended by amending  
14 subsections (a) and (e) and by adding new subsection (c-1) to read  
15 as follows:

16 Sec. 151.801. DISPOSITION OF PROCEEDS. (a) Except for the  
17 amounts allocated under Subsections (b), ~~[and]~~ (c), and (c-1), all  
18 proceeds from the collection of the taxes imposed by this chapter  
19 shall be deposited to the credit of the general revenue fund.

20 (c-1) Notwithstanding the provisions of Subsection (c) of  
21 this section, fifty percent of the proceeds from the collection of  
22 the taxes imposed by this chapter on the sale, storage, or use of  
23 sporting goods within coastal counties shall be credited to the  
24 General Land Office for deposit to the coastal erosion response  
25 account established under Section 33.604, Natural Resources Code.  
26 The sporting goods tax revenue collected from coastal counties in  
27 excess of 50 percent annually shall be credited as provided in

1 Subsection (c) of this section.

2 (e) In this section:

3 (1) "Motor vehicle" means a trailer, a semitrailer, or  
4 a self-propelled vehicle in or by which a person or property can be  
5 transported upon a public highway. "Motor vehicle" does not  
6 include a device moved only by human power or used exclusively on  
7 stationary rails or tracks, a farm machine, a farm trailer, a  
8 road-building machine, or a self-propelled vehicle used  
9 exclusively to move farm machinery, farm trailers, or road-building  
10 machinery.

11 (2) "Sporting goods" means an item of tangible  
12 personal property designed and sold for use in a sport or sporting  
13 activity, excluding apparel and footwear except that which is  
14 suitable only for use in a sport or sporting activity, and excluding  
15 board games, electronic games and similar devices, aircraft and  
16 powered vehicles, and replacement parts and accessories for any  
17 excluded item.

18 (3) "Coastal counties" means the following Texas  
19 counties: Cameron, Willacy, Kenedy, Kleberg, Nueces, San Patricio,  
20 Aransas, Refugio, Calhoun, Victoria, Jackson, Matagorda, Brazoria,  
21 Galveston, Harris, Chambers, Jefferson, and Orange.

22 SECTION 4. The coastal erosion response account authorized  
23 in Section 33.604, Natural Resources Code shall not be included  
24 under Section 403.095, Government Code. All dedications of revenue  
25 made in Section 33.604, Natural Resources Code shall continue in  
26 full force and effect and none of these revenues may be used for any  
27 other purpose.

1           SECTION 5.   This Act takes effect September 1, 2007.