

By: Taylor

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

Subsection (c) of this section.

(e) In this section:

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

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

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

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

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