

By: Leibowitz

H.J.R. No. 38

A JOINT RESOLUTION

1 proposing a constitutional amendment relating to the dedication of
2 the revenue received from the sporting goods sales tax.

3 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

4 SECTION 1. Article VIII, Texas Constitution, is amended by
5 adding Section 7-c to read as follows:

6 Sec. 7-c. (a) For each state fiscal year, the legislature
7 shall appropriate the revenue received from the collection of any
8 state taxes imposed on the sale, storage, or use of sporting goods
9 that were subject to taxation on January 1, 2007, under Chapter 151,
10 Tax Code, to only the Parks and Wildlife Department or the
11 department's successor for use by the department or the
12 department's successor in:

13 (1) managing and conserving the natural and cultural
14 resources of this state; and

15 (2) providing hunting, fishing, and outdoor
16 recreation opportunities for the people of this state.

17 (b) In this section, "sporting goods" means an item of
18 tangible personal property designed and sold for use in a sport or
19 sporting activity, excluding apparel and footwear except that which
20 is suitable only for use in a sport or sporting activity, and
21 excluding board games, electronic games and similar devices,
22 aircraft and powered vehicles, and replacement parts and
23 accessories for any excluded item.

24 SECTION 2. The following temporary provision is added to

1 the Texas Constitution:

2 TEMPORARY PROVISION. (a) This temporary provision applies
3 to the constitutional amendment proposed by the 80th Legislature,
4 Regular Session, 2007, requiring the revenue received from the
5 collection of the taxes imposed on the sale, storage, or use of
6 sporting goods to be appropriated only to the Parks and Wildlife
7 Department.

8 (b) Section 7-c, Article VIII, of this constitution takes
9 effect September 1, 2009, and applies only to state tax revenues
10 that are collected on or after that date.

11 SECTION 3. This proposed constitutional amendment shall be
12 submitted to the voters at an election to be held November 6, 2007.
13 The ballot shall be printed to permit voting for or against the
14 proposition: "The constitutional amendment requiring the revenue
15 received from the collection of the taxes imposed on the sale,
16 storage, or use of sporting goods to be appropriated only to the
17 Parks and Wildlife Department."