

By: Hilderbran, Howard of Travis

H.J.R. No. 71

A JOINT RESOLUTION

1 proposing a constitutional amendment relating to the allocation and
2 use of the sporting goods sales tax revenue to fund state and local
3 parks.

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

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

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

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

20 SECTION 2. The following temporary provision is added to
21 the Texas Constitution:

22 TEMPORARY PROVISION. (a) This temporary provision applies to
23 the constitutional amendment proposed by the 80th Legislature,
24 Regular Session, 2007, requiring the revenue received from the

1 collection of the taxes imposed on the sale, storage, or use of
2 sporting goods to be appropriated only to the Parks and Wildlife
3 Department for purposes of funding state and local parks and
4 expires September 2, 2009.

5 (b) Section 7-c, Article VIII, of this constitution takes
6 effect September 1, 2009, and applies only to state tax revenue that
7 is collected on or after that date.

8 SECTION 3. This proposed constitutional amendment shall be
9 submitted to the voters at an election to be held November 6, 2007.
10 The ballot shall be printed to permit voting for or against the
11 proposition: "The constitutional amendment requiring that revenue
12 received from the collection of the taxes imposed on the sale,
13 storage, or use of sporting goods be appropriated only to fund state
14 and local parks."