

By: Ellis

S.J.R. No. 16

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 revenue
7 received from the collection of any state taxes imposed on the sale,
8 storage, or use of sporting goods that were subject to taxation on
9 January 1, 2007, under Chapter 151, Tax Code, may be appropriated
10 only to the Parks and Wildlife Department or the department's
11 successor.

12 (b) Money dedicated as provided by Subsection (a) of this
13 section:

14 (1) is appropriated when received by the state;

15 (2) shall be deposited, as specified by general law,
16 to the credit of the following accounts, as those accounts existed
17 on January 1, 2007, or to the successor to those accounts:

18 (A) the state parks account;

19 (B) the Texas recreation and parks account; and

20 (C) the Texas parks and wildlife conservation and
21 capital account; and

22 (3) may be used only as provided by the general law
23 governing the use of money in the accounts described by Subsection
24 (b)(2) of this section.

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

8 SECTION 2. The following temporary provision is added to
9 the Texas Constitution:

10 TEMPORARY PROVISION. (a) This temporary provision applies
11 to the constitutional amendment proposed by the 80th Legislature,
12 Regular Session, 2007, requiring the revenue received from the
13 collection of the taxes imposed on the sale, storage, or use of
14 sporting goods to be appropriated only to the Parks and Wildlife
15 Department.

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

19 SECTION 3. This proposed constitutional amendment shall be
20 submitted to the voters at an election to be held November 6, 2007.
21 The ballot shall be printed to permit voting for or against the
22 proposition: "The constitutional amendment requiring the revenue
23 received from the collection of the taxes imposed on the sale,
24 storage, or use of sporting goods to be appropriated only to the
25 Parks and Wildlife Department."