

By: Leibowitz

H.J.R. No. 60

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, 2009, under Section 151.801, Tax Code, is automatically
10 appropriated when received to the Parks and Wildlife Department and
11 to the Texas Historical Commission or their successors in function
12 for the period necessary to accomplish the purposes set forth in
13 Subsection (b) of this section and is allocated to those agencies as
14 provided by general law.

15 (b) Money dedicated in Subsection (a) of this section may be
16 used only to:

17 (1) manage and conserve the natural, cultural, and
18 historical resources of this state; and

19 (2) provide hunting, fishing, and outdoor recreation
20 opportunities for the people of this state.

21 (c) In this section, "sporting goods" means an item of
22 tangible personal property designed and sold for use in a sport or
23 sporting activity, excluding apparel and footwear except that which
24 is suitable only for use in a sport or sporting activity, and

1 excluding board games, electronic games and similar devices,
2 aircraft and powered vehicles, and replacement parts and
3 accessories for any excluded item.

4 SECTION 2. The following temporary provision is added to
5 the Texas Constitution:

6 TEMPORARY PROVISION. (a) This temporary provision applies
7 to the constitutional amendment proposed by the 81st Legislature,
8 Regular Session, 2009, requiring the revenue received from the
9 collection of the taxes imposed on the sale, storage, or use of
10 sporting goods to be appropriated only to the Parks and Wildlife
11 Department and the Texas Historical Commission.

12 (b) Section 7-c, Article VIII, of this constitution takes
13 effect September 1, 2011, and applies only to state tax revenues
14 that are collected on or after that date.

15 (c) This temporary provision expires January 1, 2012.

16 SECTION 3. This proposed constitutional amendment shall be
17 submitted to the voters at an election to be held November 3, 2009.
18 The ballot shall be printed to provide for voting for or against the
19 proposition: "The constitutional amendment requiring the revenue
20 received from the collection of the taxes imposed on the sale,
21 storage, or use of sporting goods to be appropriated only to the
22 Parks and Wildlife Department and the Texas Historical Commission."