

By: Ellis

S.J.R. No. 6

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 Chapter 151, Tax Code, is appropriated to the  
10 Parks and Wildlife Department and to the Texas Historical  
11 Commission or to their successors in function.

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

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

16 (2) shall be proportionally deposited, as specified by  
17 general law, to the credit of the following Parks and Wildlife  
18 Department and Texas Historical Commission accounts, as the  
19 allocation to those accounts existed on January 1, 2009, or to the  
20 successor to those accounts:

21 (A) the state parks account;

22 (B) the Texas recreation and parks account;

23 (C) the large county and municipality recreation  
24 and parks account;

1           (D) the Texas parks and wildlife conservation and  
2 capital account; and

3           (E) the historic site account; and

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

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

14           SECTION 2. The following temporary provision is added to  
15 the Texas Constitution:

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

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

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

26           SECTION 3. This proposed constitutional amendment shall be  
27 submitted to the voters at an election to be held November 3, 2009.

1 The ballot shall be printed to provide for voting for or against the  
2 proposition: "The constitutional amendment requiring the revenue  
3 received from the collection of the taxes imposed on the sale,  
4 storage, or use of sporting goods to be appropriated only to the  
5 Parks and Wildlife Department and the Texas Historical Commission."