

BILL ANALYSIS

Senate Research Center
83R6689 SGA-D

S.B. 446
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Finance
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As Filed

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

The Texas Parks and Wildlife Department (TPWD) currently receives sporting goods sales tax (SGST) appropriations to fund state park-related costs, including salaries and operations. However, when SGST revenue is used to fund employee salaries, the related benefit costs must be covered from unappropriated cash balances in TPWD State Parks Account No. 64, because sufficient SGST is not made available to TPWD to cover those benefit-related costs. The payment of fringe benefits associated with the transfer of SGST revenue to the State Parks Account No. 64 has depleted fund balances in that account and raised concerns regarding the ability of the account to sustain SGST benefit costs over the long-term.

Section 151.801(c-1), Tax Code, restricts the amount of SGST revenue the comptroller of public accounts of the State of Texas (comptroller) is authorized to transfer to TPWD to only those amounts appropriated by the legislature. Because benefit costs are not appropriated directly to state agencies, the statute leaves no mechanism to cover benefit costs from SGST in its current form. S.B. 446 authorizes the comptroller to transfer SGST revenue to fund the state contribution for TPWD employee benefits associated with employee salaries paid from SGST. The bill authorizes transfers in the amounts sufficient to cover those benefits.

As proposed, S.B. 446 amends current law relating to allowable transfers to the Parks and Wildlife Department and the Texas Historical Commission of proceeds from the taxes on the sale, storage, or use of sporting goods.

RULEMAKING AUTHORITY

This bill does not expressly grant any additional rulemaking authority to a state officer, institution, or agency.

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Section 151.801(c-1), Tax Code, as follows:

(c-1) Prohibits the comptroller of public accounts of the State of Texas (comptroller) from crediting to the Texas Parks and Wildlife Department (TPWD) or the Texas Historical Commission (THC) any amounts under this section that are in excess of the amounts appropriated to the TPWD or THC for that biennium, except as provided by this subsection, rather than for that biennium less any other amounts to which TPWD or THC is entitled. Requires the comptroller, in addition to amounts appropriated to TPWD from the proceeds described by Subsection (c) (relating to the depositing of tax revenues from sporting goods), to transfer to appropriate TPWD accounts amounts from those proceeds sufficient to fund the state contributions for employee benefits of TPWD employees whose salaries or wages are paid from TPWD accounts receiving the transfers.

SECTION 2. Effective date: September 1, 2013.