

## **BILL ANALYSIS**

H.B. 300  
By: Gonzales, Larry  
Appropriations  
Committee Report (Unamended)

### **BACKGROUND AND PURPOSE**

Interested parties observe that, while state and local parks are some of the state's most valuable natural resources, revenues generated by state parks have not been sufficient to meet state park needs. The parties note the sales tax on sporting goods is used to approximate the economic impact that parks create for the state, and that the proceeds from that tax are credited to specific accounts within the Texas Parks and Wildlife Department (TPWD), with the allocations to each account set by statute. The parties contend that such statutory allocations limit the legislature's discretion to appropriate funds to TPWD. H.B. 300 seeks to remove the statutory allocations to TPWD accounts to allow the legislature to determine the allotment within TPWD.

### **CRIMINAL JUSTICE IMPACT**

It is the committee's opinion that this bill does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

### **RULEMAKING AUTHORITY**

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

### **ANALYSIS**

H.B. 300 amends the Parks and Wildlife Code to remove the specified percentages of the credits allocated to the Parks and Wildlife Department (TPWD) from the proceeds from the collection of taxes imposed on the sale, storage, or use of sporting goods that TPWD is required to deposit in various accounts in the general revenue fund. The bill requires TPWD to deposit in each of those accounts such credits in an amount not to exceed the amount of the tax proceeds appropriated from that account for use during the then-current state fiscal biennium, rather than the previously specified deposit amounts of 74 percent of the credits into the state parks account, 15 percent of the credits into the Texas recreation and parks account, 10 percent of the credits into the large county and municipality recreation and parks account, and the remainder of the credits into the Texas parks and wildlife conservation and capital account, respectively.

### **EFFECTIVE DATE**

September 1, 2015.