By: Gonzales, Capriglione

H.B. No. 300

## A BILL TO BE ENTITLED

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| <b>T</b> | AIN  | ACT           |

- 2 relating to the allocation to the Parks and Wildlife Department of
- 3 the proceeds from taxes imposed on the sale, storage, or use of
- 4 sporting goods.
- 5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:
- 6 SECTION 1. Section 11.035(b), Parks and Wildlife Code, is
- 7 amended to read as follows:
- 8 (b) The department shall deposit to the credit of the state
- 9 parks account all revenue, less allowable costs, received from the
- 10 following sources:
- 11 (1) grants or operation of concessions in state parks
- 12 or fishing piers;
- 13 (2) publications on state parks, state historic sites,
- 14 or state scientific areas;
- 15 (3) fines or penalties received from violations of
- 16 regulations governing parks issued pursuant to Subchapter B,
- 17 Chapter 13;
- 18 (4) fees and revenue collected under Section 11.027(b)
- 19 or (c) that are associated with state park lands;
- 20 (5) [an amount of money equal to 74 percent of the]
- 21 credits made to the department under Section 151.801, Tax Code, in
- 22 <u>an amount not to exceed the amount of the tax proceeds appropriated</u>
- 23 from the account for use during the then-current state fiscal
- 24 biennium; and

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(6) any other source provided by law.
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          SECTION 2. Section 11.043(b), Parks and Wildlife Code, is
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    amended to read as follows:
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              The account consists of:
                    [the amount of] credits made to the department
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   under Section 151.801, Tax Code, in an amount not to exceed the
 6
   amount of the tax proceeds appropriated from the account for use
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   during the then-current state fiscal biennium [after allocations
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                    [(A) the state parks account;
                    [(B) the large county and municipality
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   recreation and parks account; and
                    [(C) the Texas recreation and parks account];
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                    proceeds of revenue bonds issued under Section
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   13.0045; and
               (3) money from any other source authorized by law.
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          SECTION 3. Section 24.003(a), Parks and Wildlife Code, is
    amended to read as follows:
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               The department shall deposit to the credit of the Texas
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   recreation and parks account:
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                    [an amount of money equal to 15 percent of the]
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   credits made to the department under Section 151.801, Tax Code, in
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   an amount not to exceed the amount of the tax proceeds appropriated
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24
   from the account for use during the then-current state fiscal
   biennium; and
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               (2) money from any other source authorized by law.
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SECTION 4. Section 24.053(a), Parks and Wildlife Code, is

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- 1 amended to read as follows:
- 2 (a) The department shall deposit to the credit of the large
- 3 county and municipality recreation and parks account:
- 4 (1) [an amount of money equal to 10 percent of the]
- 5 credits made to the department under Section 151.801, Tax Code, in
- 6 an amount not to exceed the amount of the tax proceeds appropriated
- 7 from the account for use during the then-current state fiscal
- 8 biennium; and
- 9 (2) money from any other source authorized by law.
- 10 SECTION 5. This Act takes effect September 1, 2015.