

By: Larson

H.J.R. No. 39

A JOINT RESOLUTION

1 proposing a constitutional amendment relating to the appropriation
2 of the net revenue received from the imposition of the state sales
3 and use tax on sporting goods.

4 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

5 SECTION 1. Article VIII, Texas Constitution, is amended by
6 adding Section 7-d to read as follows:

7 Sec. 7-d. (a) For each state fiscal year, the net revenue
8 received from the collection of any state taxes imposed on the sale,
9 storage, or use of sporting goods that were subject to taxation on
10 January 1, 2015, under Chapter 151, Tax Code, is automatically
11 appropriated when received to the Parks and Wildlife Department and
12 the Texas Historical Commission, or their successors in function,
13 and is allocated between those agencies as provided by general law.

14 (b) In this section, "sporting goods" means an item of
15 tangible personal property designed and sold for use in a sport or
16 sporting activity, excluding apparel and footwear except that which
17 is suitable only for use in a sport or sporting activity, and
18 excluding board games, electronic games and similar devices,
19 aircraft and powered vehicles, and replacement parts and
20 accessories for any excluded item.

21 SECTION 2. The following temporary provision is added to
22 the Texas Constitution:

23 TEMPORARY PROVISION. (a) This temporary provision applies
24 to the constitutional amendment proposed by the 84th Legislature,

1 Regular Session, 2015, requiring the automatic appropriation of the
2 net revenue received from the collection of state taxes imposed on
3 the sale, storage, or use of certain sporting goods to the Parks and
4 Wildlife Department and the Texas Historical Commission.

5 (b) Section 7-d, Article VIII, of this constitution takes
6 effect September 1, 2017, and applies only to state tax revenues
7 that are collected on or after that date.

8 (c) This temporary provision expires January 1, 2018.

9 SECTION 3. This proposed constitutional amendment shall be
10 submitted to the voters at an election to be held November 3, 2015.
11 The ballot shall be printed to provide for voting for or against the
12 proposition: "The constitutional amendment requiring the
13 automatic appropriation of the net revenue received from the
14 collection of state taxes imposed on the sale, storage, or use of
15 certain sporting goods to the Parks and Wildlife Department and the
16 Texas Historical Commission."