By: Larson  H.J.R. No. 39

A JOINT RESOLUTION

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

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

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

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

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

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

TEMPORARY PROVISION. (a) This temporary provision applies
to the constitutional amendment proposed by the 84th Legislature,
Regular Session, 2015, requiring the automatic appropriation of the
net revenue received from the collection of state taxes imposed on
the sale, storage, or use of certain sporting goods to the Parks and
Wildlife Department and the Texas Historical Commission.

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

c) This temporary provision expires January 1, 2018.

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