

By: Huffines

S.B. No. 1347

A BILL TO BE ENTITLED

AN ACT

relating to the allocation of the proceeds from taxes imposed on the sale, storage, or use of sporting goods.

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

SECTION 1. Sections 151.801(c) and (c-1), Tax Code, are amended to read as follows:

(c) The ~~[Subject to Subsection (c-1), the]~~ proceeds from the collection of the taxes imposed by this chapter on the sale, storage, or use of sporting goods shall be deposited as follows:

(1) an amount equal to 94 percent of the proceeds shall be credited to the Parks and Wildlife Department and deposited as specified in the Parks and Wildlife Code; and

(2) an amount equal to six percent of the proceeds shall be credited to the Texas Historical Commission and deposited as specified in Section 442.073, Government Code.

(c-1) Money credited to Parks and Wildlife Department accounts under Subsection (c) may be appropriated only to:

(1) acquire, operate, maintain, and make capital improvements to parks; and

(2) [Except as provided by this subsection, the comptroller may not credit to the Parks and Wildlife Department or the Texas Historical Commission any amounts under this section that are in excess of the amounts appropriated to the department or commission for that biennium. In addition to amounts appropriated

1 ~~to the Parks and Wildlife Department from the proceeds described by~~
2 ~~Subsection (c), the comptroller shall transfer to appropriate~~
3 ~~department accounts amounts from those proceeds sufficient to] fund~~
4 the state contributions for employee benefits of Parks and Wildlife
5 Department employees whose salaries or wages are paid from those
6 department accounts [~~receiving the transfers~~].

7 SECTION 2. Section 11.035(b), Parks and Wildlife Code, is
8 amended to read as follows:

9 (b) The department shall deposit to the credit of the state
10 parks account all revenue, less allowable costs, received from the
11 following sources:

12 (1) grants or operation of concessions in state parks
13 or fishing piers;

14 (2) publications on state parks, state historic sites,
15 or state scientific areas;

16 (3) fines or penalties received from violations of
17 regulations governing parks issued pursuant to Subchapter B,
18 Chapter 13;

19 (4) fees and revenue collected under Section 11.027(b)
20 or (c) that are associated with state park lands;

21 (5) an amount of money equal to 76 [74] percent of the
22 credits made to the department under Section 151.801, Tax Code; and

23 (6) any other source provided by law.

24 SECTION 3. Section 24.003(a), Parks and Wildlife Code, is
25 amended to read as follows:

26 (a) The department shall deposit to the credit of the Texas
27 recreation and parks account:

1 (1) an amount of money equal to seven [~~15~~] percent of
2 the credits made to the department under Section 151.801, Tax Code;
3 and

4 (2) money from any other source authorized by law.

5 SECTION 4. Section 24.053(a), Parks and Wildlife Code, is
6 amended to read as follows:

7 (a) The department shall deposit to the credit of the large
8 county and municipality recreation and parks account:

9 (1) an amount of money equal to five [~~10~~] percent of
10 the credits made to the department under Section 151.801, Tax Code;
11 and

12 (2) money from any other source authorized by law.

13 SECTION 5. This Act takes effect September 1, 2015.