

By: Estes

S.J.R. No. 18

1 SENATE JOINT RESOLUTION

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

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

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

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

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

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

24 TEMPORARY PROVISION. (a) This temporary provision applies

1 to the constitutional amendment proposed by the 84th Legislature,
2 Regular Session, 2015, requiring the automatic appropriation of the
3 net revenue received from the collection of state taxes imposed on
4 the sale, storage, or use of certain sporting goods to the Parks and
5 Wildlife Department and the Texas Historical Commission.

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

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

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