

## **BILL ANALYSIS**

S.B. 26  
By: Kolkhorst  
Appropriations  
Committee Report (Unamended)

### **BACKGROUND AND PURPOSE**

It has been suggested that the current allocation of the sporting goods sales tax has not provided a reliable source of funding for state and local parks and historic sites as intended. Reports indicate that the infrastructure of these parks and sites is outdated and inadequately maintained. There is an identified need to provide sustained and predictable funding through the automatic appropriation of the tax, as such funding may offer a path forward to meet state park construction, operations, and customer demands. S.B. 26 seeks to address this issue by providing for the automatic appropriation of the sporting goods sales tax to the Texas Parks and Wildlife Department and the Texas Historical Commission.

### **CRIMINAL JUSTICE IMPACT**

It is the committee's opinion that this bill does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

### **RULEMAKING AUTHORITY**

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

### **ANALYSIS**

S.B. 26 amends the Tax Code to require the legislature to allocate the money credited to the Parks and Wildlife Department (TPWD) from the proceeds of the collection of taxes imposed on the sale, storage, or use of sporting goods to the appropriate TPWD accounts in specific amounts provided in the General Appropriations Act. The bill reduces from 94 percent to 93.4 percent the amount of those proceeds to be credited to TPWD and increases from six percent to 6.6 percent the amount of those proceeds to be credited to the Texas Historical Commission. The bill includes the payment of debt service on park-related bonds issued by TPWD among the authorized uses of the money credited to TPWD and clarifies provisions relating to using that money to fund the state contribution for certain employee benefit-related costs.

S.B. 26 amends the Government Code to change the nature of the historic site account from a separate account in the general revenue fund to a dedicated account in the general revenue fund. The bill removes a provision establishing that any money in the account not used in a fiscal year remains in the account and a provision exempting the account from statutory provisions governing the use of dedicated revenue. These provisions take effect January 1, 2020.

S.B. 26 amends the Parks and Wildlife Code to make conforming changes.

### **EFFECTIVE DATE**

Except as otherwise provided, September 1, 2021, if the constitutional amendment requiring the

automatic appropriation of the net revenue received from the collection of state taxes imposed on the sale, storage, use, or other consumption in Texas of certain sporting goods to the Parks and Wildlife Department and the Texas Historical Commission is approved by the voters.