

RESOLUTION ANALYSIS

S.J.R. 24
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 Reports indicate that the infrastructure of these parks and sites is outdated and inadequately maintained.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.J.R. 24 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 resolution 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 resolution does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

ANALYSIS

S.J.R. 24 proposes an amendment to the Texas Constitution to appropriate automatically when received, for each state fiscal year, the net revenue received from the collection of any state taxes imposed on the sale, storage, use, or other consumption in Texas of sporting goods that were subject to sales and use tax on January 1, 2019, to the Parks and Wildlife Department (TPWD) and the Texas Historical Commission, or their successors in function, and to allocate between those agencies as provided by general law. The resolution defines "sporting goods" as 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.

S.J.R. 24 authorizes the legislature by general law to limit the use of the money appropriated under the resolution's provisions. The resolution's provisions take effect September 1, 2021.

ELECTION DATE

The constitutional amendment proposed by this joint resolution will be submitted to the voters at an election to be held November 5, 2019.