86R5422 CJC-D

By:  Kolkhorst S.B. No. 526

A BILL TO BE ENTITLED

AN ACT

relating to the allocation to and use by the Parks and Wildlife Department and Texas Historical Commission of certain proceeds from the imposition of state sales and use taxes on sporting goods.

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

SECTION 1.  Section 442.073, Government Code, is reenacted and amended to read as follows:

Sec. 442.073.  HISTORIC SITE ACCOUNT. (a) The historic site account is a dedicated [~~separate~~] account in the general revenue fund.

(b)  The account consists of:

(1)  credits made to the account [~~commission~~] under Section 151.801, Tax Code;

(2)  transfers to the account;

(3)  interest earned on the account;

(4)  fees and other revenue from operation of a historic site; and

(5)  grants and donations accepted under Section 442.074.

(c)  A fee or other revenue generated at a historic site must be credited to the account.

(d)  Money in the account may be used only to administer, operate, preserve, repair, expand, or otherwise maintain a historic site or to acquire a historical item appropriate to a historic site.

[~~(e)  Any money in the account not used in a fiscal year remains in the account.  The account is exempt from the application of Section 403.095.~~]

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

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

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

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

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

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

(5)  credits made to the department under Section 151.801, Tax Code, in an amount not to exceed the amount of the tax proceeds allocated by the legislature to the account under Section 151.801(c-1), Tax Code, to be used only for the purposes provided by that section [~~appropriated from the account for use during the then-current state fiscal biennium plus the amount necessary to fund the cost of state contributions for benefits of department employees whose salaries or wages are paid from the account~~]; and

(6)  any other source provided by law.

SECTION 3.  Sections 11.043(b) and (d), Parks and Wildlife Code, are amended to read as follows:

(b)  The account consists of:

(1)  credits made to the department under Section 151.801, Tax Code, in an amount not to exceed the amount of the tax proceeds allocated by the legislature to the account under Section 151.801(c-1), Tax Code [~~appropriated from the account for use during the then-current state fiscal biennium plus the amount necessary to fund the cost of state contributions for benefits of department employees whose salaries or wages are paid from the account~~];

(2)  proceeds of revenue bonds issued under Section 13.0045; and

(3)  money from any other source authorized by law.

(d)  The proceeds of bonds issued under Section 13.0045 and deposited to the account may be spent to finance parks and wildlife projects, including the repair, renovation, improvement, and equipping of parks and wildlife facilities. Money deposited to the credit of the account under Subsection (b)(1) may be used only for the purposes described by Section 151.801(c-1), Tax Code.

SECTION 4.  Section 24.002, Parks and Wildlife Code, is amended to read as follows:

Sec. 24.002.  TEXAS RECREATION AND PARKS ACCOUNT. (a) The Texas recreation and parks account is a separate account in the general revenue fund. Except as provided by Subsection (b), money [~~Money~~] in the account may be used only for:

(1)  grants under this subchapter to a county or municipality with a population of less than 500,000;

(2)  grants under this subchapter to any other political subdivision that is not a county or municipality; or

(3)  planning for, and acquisition, operation, and development of, outdoor recreation and conservation resources of this state and the administrative expenses incident to the projects or programs authorized under Subchapter D, Chapter 13.

(b)  Money deposited to the credit of the account under Section 24.003(a)(1) may be used only for the purposes described by Section 151.801(c-1), Tax Code.

SECTION 5.  Section 24.003(a), Parks and Wildlife Code, is amended to read as follows:

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

(1)  credits made to the department under Section 151.801, Tax Code, in an amount not to exceed the amount of the tax proceeds allocated by the legislature to the account under Section 151.801(c-1), Tax Code [~~appropriated from the account for use during the then-current state fiscal biennium plus the amount necessary to fund the cost of state contributions for benefits of department employees whose salaries or wages are paid from the account~~]; and

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

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

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

(1)  credits made to the department under Section 151.801, Tax Code, in an amount not to exceed the amount of the tax proceeds allocated by the legislature to the account under Section 151.801(c-1), Tax Code, to be used only for the purposes provided by that section [~~appropriated from the account for use during the then-current state fiscal biennium plus the amount necessary to fund the cost of state contributions for benefits of department employees whose salaries or wages are paid from the account~~]; and

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

SECTION 7.  Section 151.801(c), Tax Code, is amended to read as follows:

(c)  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 for the purposes described by Subsection (c-1) and deposited to department accounts as provided by that subsection [~~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 to the credit of the historic site account under [~~as specified in~~] Section 442.073, Government Code.

SECTION 8.  Section 151.801(c-1), Tax Code, as repealed by Chapter 82 (S.B. 1366), Acts of the 84th Legislature, Regular Session, 2015, and amended by Chapter 145 (H.B. 158), Acts of the 84th Legislature, Regular Session, 2015, is reenacted and amended to read as follows:

(c-1)  The legislature shall allocate the money [~~Money~~] credited to the Parks and Wildlife Department [~~accounts~~] under Subsection (c) to department accounts specified in the Parks and Wildlife Code in specific amounts provided in the General Appropriations Act, and those amounts may be used only for the following purposes [~~may be appropriated only~~]:

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

(2)  for a purpose authorized under Chapter 24, Parks and Wildlife Code; [~~and~~]

(3)  to pay debt service on bonds issued by the department;

(4)  to fund the state contributions for [~~employee~~] benefits and benefit-related costs attributable to the salaries and wages of department [~~of Parks and Wildlife Department~~] employees [~~whose salaries or wages are~~] paid from sporting goods sales tax receipts; and

(5)  to fund the state contributions for annuitant group coverages under the group benefits program operated by the Employees Retirement System of Texas under Chapter 1551, Insurance Code [~~those department accounts~~].

SECTION 9.  Section 151.801(d), Tax Code, is amended to read as follows:

(d)  The comptroller shall determine the amount to be deposited to the highway fund under Subsection (b) according to available statistical data indicating the estimated average or actual consumption or sales of lubricants used to propel motor vehicles over the public roadways. The comptroller shall determine the amounts to be deposited to the [~~funds or~~] accounts under Subsection (c) according to available statistical data indicating the estimated or actual total receipts in this state from taxable sales of sporting goods, and according to the specific amounts provided in the General Appropriations Act in accordance with Subsection (c-1). The comptroller shall determine the amount to be deposited to the fund under Subsection (c-2) according to available statistical data indicating the estimated or actual total receipts in this state from taxes imposed on sales at retail of fireworks. If satisfactory data are not available, the comptroller may require taxpayers who make taxable sales or uses of those lubricants, of sporting goods, or of fireworks to report to the comptroller as necessary to make the allocation required by Subsection (b), (c), or (c-2).

SECTION 10.  (a)  This Act takes effect only if the constitutional amendment proposed by the 86th Legislature, Regular Session, 2019, 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 this state of certain sporting goods to the Parks and Wildlife Department and the Texas Historical Commission is approved by the voters. If that amendment is not approved by the voters, this Act has no effect.

(b)  If this Act takes effect as provided by Subsection (a) of this section:

(1)  Section 442.073, Government Code, as reenacted and amended by this Act, takes effect January 1, 2020; and

(2)  the other provisions of this Act take effect September 1, 2021.