86R2417 CJC-D

By:  Kolkhorst, et al. S.J.R. No. 24

A JOINT RESOLUTION

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

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

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

Sec. 7-d.  (a) 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 this state of sporting goods that were subject to taxation on January 1, 2019, under Chapter 151, Tax Code, is automatically appropriated when received to the Parks and Wildlife Department and the Texas Historical Commission, or their successors in function, and is allocated between those agencies as provided by general law. The legislature by general law may provide limitations on the use of money appropriated under this subsection.

(b)  In this section, "sporting goods" means 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.

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

TEMPORARY PROVISION. (a) This temporary provision applies to 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.

(b)  Section 7-d, Article VIII, of this constitution takes effect September 1, 2021, and applies only to state tax revenue collected on or after that date.

(c)  This temporary provision expires January 1, 2022.

SECTION 3.  This proposed constitutional amendment shall be submitted to the voters at an election to be held November 5, 2019. The ballot shall be printed to provide for voting for or against the proposition: "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 this state of certain sporting goods to the Parks and Wildlife Department and the Texas Historical Commission."