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H.J.R. No. 39

A JOINT RESOLUTION

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

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

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

7 Sec. 7-d. (a) Subject to Subsection (b) of this section,
8 for each state fiscal year, the net revenue received from the
9 collection of any state taxes imposed on the sale, storage, use, or
10 other consumption in this state of sporting goods that were subject
11 to taxation on January 1, 2019, under Chapter 151, Tax Code, is
12 automatically appropriated when received to the Parks and Wildlife
13 Department and the Texas Historical Commission, or their successors
14 in function, and is allocated between those agencies as provided by
15 general law. The legislature by general law may provide
16 limitations on the use of money appropriated under this subsection.

17 (b) The legislature by adoption of a resolution approved by
18 a record vote of two-thirds of the members of each house of the
19 legislature may direct the comptroller of public accounts to reduce
20 the amount of money appropriated to the Parks and Wildlife
21 Department and the Texas Historical Commission, or their successors
22 in function, under Subsection (a) of this section. The comptroller
23 may be directed to make that reduction only:

24 (1) in the state fiscal year in which the resolution is

1 adopted, or in either of the following two state fiscal years; and
2 (2) by an amount that does not result in a reduction of
3 more than 50 percent of the amount that would otherwise be
4 appropriated to the Parks and Wildlife Department and the Texas
5 Historical Commission, or their successors in function, in the
6 affected state fiscal year under Subsection (a) of this section.

7 (c) Money appropriated to the Parks and Wildlife Department
8 and the Texas Historical Commission, or their successors in
9 function, under Subsection (a) of this section may not be
10 considered available for certification by the comptroller of public
11 accounts under Section 49a(b), Article III, of this constitution.

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

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

21 TEMPORARY PROVISION. (a) This temporary provision applies
22 to the constitutional amendment proposed by the 86th Legislature,
23 Regular Session, 2019, requiring the automatic appropriation of the
24 net revenue received from the collection of state taxes imposed on
25 the sale, storage, use, or other consumption in this state of
26 certain sporting goods to the Parks and Wildlife Department and the
27 Texas Historical Commission.

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

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

5 SECTION 3. This proposed constitutional amendment shall be
6 submitted to the voters at an election to be held November 5, 2019.
7 The ballot shall be printed to provide for voting for or against the
8 proposition: "The constitutional amendment requiring the
9 automatic appropriation of the net revenue received from the
10 collection of state taxes imposed on the sale, storage, use, or
11 other consumption in this state of certain sporting goods to the
12 Parks and Wildlife Department and the Texas Historical Commission."