

By: Kolkhorst

S.B. No. 26

A BILL TO BE ENTITLED

AN ACT

1  
2 relating to the allocation to and use by the Parks and Wildlife  
3 Department and Texas Historical Commission of certain proceeds from  
4 the imposition of state sales and use taxes on sporting goods.

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

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

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

11 (b) The account consists of:

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

14 (2) transfers to the account;

15 (3) interest earned on the account;

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

18 (5) grants and donations accepted under Section  
19 442.074.

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

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

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

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

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

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

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

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

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

18           (5) credits made to the department under Section  
19 151.801, Tax Code, in an amount not to exceed the amount of the tax  
20 proceeds allocated by the legislature to the account under Section  
21 151.801(c-1), Tax Code, to be used only for the purposes provided by  
22 that section ~~[appropriated from the account for use during the~~  
23 ~~then-current state fiscal biennium plus the amount necessary to~~  
24 ~~fund the cost of state contributions for benefits of department~~  
25 ~~employees whose salaries or wages are paid from the account]; and~~

26           (6) any other source provided by law.

27           SECTION 3. Sections 11.043(b) and (d), Parks and Wildlife

1 Code, are amended to read as follows:

2 (b) The account consists of:

3 (1) credits made to the department under Section  
4 151.801, Tax Code, in an amount not to exceed the amount of the tax  
5 proceeds allocated by the legislature to the account under Section  
6 151.801(c-1), Tax Code [~~appropriated from the account for use~~  
7 ~~during the then-current state fiscal biennium plus the amount~~  
8 ~~necessary to fund the cost of state contributions for benefits of~~  
9 ~~department employees whose salaries or wages are paid from the~~  
10 ~~account~~];

11 (2) proceeds of revenue bonds issued under Section  
12 13.0045; and

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

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

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

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

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

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

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

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

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

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

14 (1) credits made to the department under Section  
15 151.801, Tax Code, in an amount not to exceed the amount of the tax  
16 proceeds allocated by the legislature to the account under Section  
17 151.801(c-1), Tax Code [~~appropriated from the account for use~~  
18 ~~during the then-current state fiscal biennium plus the amount~~  
19 ~~necessary to fund the cost of state contributions for benefits of~~  
20 ~~department employees whose salaries or wages are paid from the~~  
21 ~~account~~]; and

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

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

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

27 (1) credits made to the department under Section

1 151.801, Tax Code, in an amount not to exceed the amount of the tax  
2 proceeds allocated by the legislature to the account under Section  
3 151.801(c-1), Tax Code, to be used only for the purposes provided by  
4 that section [~~appropriated from the account for use during the~~  
5 ~~then-current state fiscal biennium plus the amount necessary to~~  
6 ~~fund the cost of state contributions for benefits of department~~  
7 ~~employees whose salaries or wages are paid from the account~~]; and

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

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

11 (c) The proceeds from the collection of the taxes imposed by  
12 this chapter on the sale, storage, or use of sporting goods shall be  
13 deposited as follows:

14 (1) an amount equal to 94 percent of the proceeds shall  
15 be credited to the Parks and Wildlife Department for the purposes  
16 described by Subsection (c-1) and deposited to department accounts  
17 as provided by that subsection [~~specified in the Parks and Wildlife~~  
18 ~~Code~~]; and

19 (2) an amount equal to six percent of the proceeds  
20 shall be credited to the Texas Historical Commission and deposited  
21 to the credit of the historic site account under [~~as specified in~~  
22 Section 442.073, Government Code.

23 SECTION 8. Section 151.801(c-1), Tax Code, as repealed by  
24 Chapter 82 (S.B. 1366), Acts of the 84th Legislature, Regular  
25 Session, 2015, and amended by Chapter 145 (H.B. 158), Acts of the  
26 84th Legislature, Regular Session, 2015, is reenacted and amended  
27 to read as follows:

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

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

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

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

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

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

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

24           (d) The comptroller shall determine the amount to be  
25 deposited to the highway fund under Subsection (b) according to  
26 available statistical data indicating the estimated average or  
27 actual consumption or sales of lubricants used to propel motor

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

16 SECTION 10. (a) This Act takes effect only if the  
17 constitutional amendment proposed by the 86th Legislature, Regular  
18 Session, 2019, requiring the automatic appropriation of the net  
19 revenue received from the collection of state taxes imposed on the  
20 sale, storage, use, or other consumption in this state of certain  
21 sporting goods to the Parks and Wildlife Department and the Texas  
22 Historical Commission is approved by the voters. If that amendment  
23 is not approved by the voters, this Act has no effect.

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

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

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