

1-1 By: Kolkhorst S.B. No. 26
 1-2 (In the Senate - Filed March 7, 2019; March 7, 2019, read
 1-3 first time and referred to Committee on Finance; March 21, 2019,
 1-4 reported adversely, with favorable Committee Substitute by the
 1-5 following vote: Yeas 13, Nays 0; March 21, 2019, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7 Nelson	X			
1-8 Hinojosa	X			
1-9 Bettencourt	X			
1-10 Birdwell			X	
1-11 Campbell	X			
1-12 Flores	X			
1-13 Hancock	X			
1-14 Huffman			X	
1-15 Kolkhorst	X			
1-16 Nichols	X			
1-17 Perry	X			
1-18 Taylor	X			
1-19 Watson	X			
1-20 West	X			
1-21 Whitmire	X			

1-23 COMMITTEE SUBSTITUTE FOR S.B. No. 26 By: Kolkhorst

1-24 A BILL TO BE ENTITLED
 1-25 AN ACT

1-26 relating to the allocation to and use by the Parks and Wildlife
 1-27 Department and Texas Historical Commission of certain proceeds from
 1-28 the imposition of state sales and use taxes on sporting goods.

1-29 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-30 SECTION 1. Section 442.073, Government Code, is reenacted
 1-31 and amended to read as follows:

1-32 Sec. 442.073. HISTORIC SITE ACCOUNT. (a) The historic
 1-33 site account is a dedicated ~~[separate]~~ account in the general
 1-34 revenue fund.

1-35 (b) The account consists of:

1-36 (1) credits made to the account ~~[commission]~~ under
 1-37 Section 151.801, Tax Code;

1-38 (2) transfers to the account;

1-39 (3) interest earned on the account;

1-40 (4) fees and other revenue from operation of a
 1-41 historic site; and

1-42 (5) grants and donations accepted under Section
 1-43 442.074.

1-44 (c) A fee or other revenue generated at a historic site must
 1-45 be credited to the account.

1-46 (d) Money in the account may be used only to administer,
 1-47 operate, preserve, repair, expand, or otherwise maintain a historic
 1-48 site or to acquire a historical item appropriate to a historic site.

1-49 ~~[(e) Any money in the account not used in a fiscal year
 1-50 remains in the account. The account is exempt from the application
 1-51 of Section 403.095.]~~

1-52 SECTION 2. Section 11.035(b), Parks and Wildlife Code, is
 1-53 amended to read as follows:

1-54 (b) The department shall deposit to the credit of the state
 1-55 parks account all revenue, less allowable costs, received from the
 1-56 following sources:

1-57 (1) grants or operation of concessions in state parks
 1-58 or fishing piers;

1-59 (2) publications on state parks, state historic sites,
 1-60 or state scientific areas;

2-1 (3) fines or penalties received from violations of
 2-2 regulations governing parks issued pursuant to Subchapter B,
 2-3 Chapter 13;

2-4 (4) fees and revenue collected under Section 11.027(b)
 2-5 or (c) that are associated with state park lands;

2-6 (5) credits made to the department under Section
 2-7 151.801, Tax Code, in an amount not to exceed the amount of the tax
 2-8 proceeds allocated by the legislature to the account under Section
 2-9 151.801(c-1), Tax Code, to be used only for the purposes provided by
 2-10 that section [appropriated from the account for use during the
 2-11 then-current state fiscal biennium plus the amount necessary to
 2-12 fund the cost of state contributions for benefits of department
 2-13 employees whose salaries or wages are paid from the account]; and

2-14 (6) any other source provided by law.

2-15 SECTION 3. Sections 11.043(b) and (d), Parks and Wildlife
 2-16 Code, are amended to read as follows:

2-17 (b) The account consists of:

2-18 (1) credits made to the department under Section
 2-19 151.801, Tax Code, in an amount not to exceed the amount of the tax
 2-20 proceeds allocated by the legislature to the account under Section
 2-21 151.801(c-1), Tax Code [appropriated from the account for use
 2-22 during the then-current state fiscal biennium plus the amount
 2-23 necessary to fund the cost of state contributions for benefits of
 2-24 department employees whose salaries or wages are paid from the
 2-25 account];

2-26 (2) proceeds of revenue bonds issued under Section
 2-27 13.0045; and

2-28 (3) money from any other source authorized by law.

2-29 (d) The proceeds of bonds issued under Section 13.0045 and
 2-30 deposited to the account may be spent to finance parks and wildlife
 2-31 projects, including the repair, renovation, improvement, and
 2-32 equipping of parks and wildlife facilities. Money deposited to the
 2-33 credit of the account under Subsection (b)(1) may be used only for
 2-34 the purposes described by Section 151.801(c-1), Tax Code.

2-35 SECTION 4. Section 24.002, Parks and Wildlife Code, is
 2-36 amended to read as follows:

2-37 Sec. 24.002. TEXAS RECREATION AND PARKS ACCOUNT. (a) The
 2-38 Texas recreation and parks account is a separate account in the
 2-39 general revenue fund. Except as provided by Subsection (b), money
 2-40 [Money] in the account may be used only for:

2-41 (1) grants under this subchapter to a county or
 2-42 municipality with a population of less than 500,000;

2-43 (2) grants under this subchapter to any other
 2-44 political subdivision that is not a county or municipality; or

2-45 (3) planning for, and acquisition, operation, and
 2-46 development of, outdoor recreation and conservation resources of
 2-47 this state and the administrative expenses incident to the projects
 2-48 or programs authorized under Subchapter D, Chapter 13.

2-49 (b) Money deposited to the credit of the account under
 2-50 Section 24.003(a)(1) may be used only for the purposes described by
 2-51 Section 151.801(c-1), Tax Code.

2-52 SECTION 5. Section 24.003(a), Parks and Wildlife Code, is
 2-53 amended to read as follows:

2-54 (a) The department shall deposit to the credit of the Texas
 2-55 recreation and parks account:

2-56 (1) credits made to the department under Section
 2-57 151.801, Tax Code, in an amount not to exceed the amount of the tax
 2-58 proceeds allocated by the legislature to the account under Section
 2-59 151.801(c-1), Tax Code [appropriated from the account for use
 2-60 during the then-current state fiscal biennium plus the amount
 2-61 necessary to fund the cost of state contributions for benefits of
 2-62 department employees whose salaries or wages are paid from the
 2-63 account]; and

2-64 (2) money from any other source authorized by law.

2-65 SECTION 6. Section 24.053(a), Parks and Wildlife Code, is
 2-66 amended to read as follows:

2-67 (a) The department shall deposit to the credit of the large
 2-68 county and municipality recreation and parks account:

2-69 (1) credits made to the department under Section

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

3-8 (2) money from any other source authorized by law.
 3-9 SECTION 7. Section 151.801(c), Tax Code, is amended to read
 3-10 as follows:

3-11 (c) The proceeds from the collection of the taxes imposed by
 3-12 this chapter on the sale, storage, or use of sporting goods shall be
 3-13 deposited as follows:

3-14 (1) an amount equal to 93.4 [~~94~~] percent of the
 3-15 proceeds shall be credited to the Parks and Wildlife Department for
 3-16 the purposes described by Subsection (c-1) and deposited to
 3-17 department accounts as provided by that subsection [~~specified in~~
 3-18 ~~the Parks and Wildlife Code~~]; and

3-19 (2) an amount equal to 6.6 [~~six~~] percent of the
 3-20 proceeds shall be credited to the Texas Historical Commission and
 3-21 deposited to the credit of the historic site account under [~~as~~
 3-22 ~~specified in~~] Section 442.073, Government Code.

3-23 SECTION 8. Section 151.801(c-1), Tax Code, as repealed by
 3-24 Chapter 82 (S.B. 1366), Acts of the 84th Legislature, Regular
 3-25 Session, 2015, and amended by Chapter 145 (H.B. 158), Acts of the
 3-26 84th Legislature, Regular Session, 2015, is reenacted and amended
 3-27 to read as follows:

3-28 (c-1) The legislature shall allocate the money [~~Money~~]
 3-29 credited to the Parks and Wildlife Department [~~accounts~~] under
 3-30 Subsection (c) to department accounts specified in the Parks and
 3-31 Wildlife Code in specific amounts provided in the General
 3-32 Appropriations Act, and those amounts may be used only for the
 3-33 following purposes [~~may be appropriated only~~]:

3-34 (1) to acquire, operate, maintain, and make capital
 3-35 improvements to parks;

3-36 (2) for a purpose authorized under Chapter 24, Parks
 3-37 and Wildlife Code; [~~and~~]

3-38 (3) to pay debt service on park-related bonds;

3-39 (4) to fund the state contributions for [~~employee~~]
 3-40 benefits and benefit-related costs attributable to the salaries and
 3-41 wages of department [~~of Parks and Wildlife Department~~] employees
 3-42 [~~whose salaries or wages are~~] paid from sporting goods sales tax
 3-43 receipts; and

3-44 (5) to fund the portion of the state contributions for
 3-45 annuitant group coverages under the group benefits program operated
 3-46 by the Employees Retirement System of Texas under Chapter 1551,
 3-47 Insurance Code, attributable to sporting goods sales tax receipts
 3-48 [~~those department accounts~~].

3-49 SECTION 9. Section 151.801(d), Tax Code, is amended to read
 3-50 as follows:

3-51 (d) The comptroller shall determine the amount to be
 3-52 deposited to the highway fund under Subsection (b) according to
 3-53 available statistical data indicating the estimated average or
 3-54 actual consumption or sales of lubricants used to propel motor
 3-55 vehicles over the public roadways. The comptroller shall determine
 3-56 the amounts to be deposited to the [~~funds or~~] accounts under
 3-57 Subsection (c) according to available statistical data indicating
 3-58 the estimated or actual total receipts in this state from taxable
 3-59 sales of sporting goods, and according to the specific amounts
 3-60 provided in the General Appropriations Act in accordance with
 3-61 Subsection (c-1). The comptroller shall determine the amount to be
 3-62 deposited to the fund under Subsection (c-2) according to available
 3-63 statistical data indicating the estimated or actual total receipts
 3-64 in this state from taxes imposed on sales at retail of fireworks.
 3-65 If satisfactory data are not available, the comptroller may require
 3-66 taxpayers who make taxable sales or uses of those lubricants, of
 3-67 sporting goods, or of fireworks to report to the comptroller as
 3-68 necessary to make the allocation required by Subsection (b), (c),
 3-69 or (c-2).

4-1 SECTION 10. (a) This Act takes effect only if the
4-2 constitutional amendment proposed by the 86th Legislature, Regular
4-3 Session, 2019, requiring the automatic appropriation of the net
4-4 revenue received from the collection of state taxes imposed on the
4-5 sale, storage, use, or other consumption in this state of certain
4-6 sporting goods to the Parks and Wildlife Department and the Texas
4-7 Historical Commission is approved by the voters. If that amendment
4-8 is not approved by the voters, this Act has no effect.

4-9 (b) If this Act takes effect as provided by Subsection (a)
4-10 of this section:

4-11 (1) Section [442.073](#), Government Code, as reenacted and
4-12 amended by this Act, takes effect January 1, 2020; and

4-13 (2) the other provisions of this Act take effect
4-14 September 1, 2021.

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