SENATE 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) Subject to Subsection (b) of this section, 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) The legislature by adoption of a resolution approved by
a record vote of two-thirds of the members of each house of the
legislature may direct the comptroller of public accounts to reduce
the amount of money appropriated to the Parks and Wildlife
Department and the Texas Historical Commission, or their successors
in function, under Subsection (a) of this section. The comptroller
may be directed to make that reduction only:
(1) in the state fiscal year in which the resolution is adopted, or in either of the following two state fiscal years; and
(2) by an amount that does not result in a reduction of more than 50 percent of the amount that would otherwise be appropriated to the Parks and Wildlife Department and the Texas Historical Commission, or their successors in function, in the affected state fiscal year under Subsection (a) of this section.

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

(d) 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, dedicating the revenue received from the existing state sales and use taxes that are imposed on sporting goods to the Texas Parks and Wildlife Department and the Texas Historical Commission to protect Texas' natural areas, water
quality, and history by acquiring, managing, and improving state
and local parks and historic sites while not increasing the rate of
the state sales and use taxes.

(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 dedicating the revenue
received from the existing state sales and use taxes that are
imposed on sporting goods to the Texas Parks and Wildlife
Department and the Texas Historical Commission to protect Texas' 
natural areas, water quality, and history by acquiring, managing,
and improving state and local parks and historic sites while not
increasing the rate of the state sales and use taxes."
S.J.R. No. 24

President of the Senate

Speaker of the House

I hereby certify that S.J.R. No. 24 was adopted by the Senate on April 10, 2019, by the following vote: Yeas 30, Nays 0; and that the Senate concurred in House amendment on May 21, 2019, by the following vote: Yeas 30, Nays 1.

Secretary of the Senate

I hereby certify that S.J.R. No. 24 was adopted by the House, with amendment, on April 23, 2019, by the following vote: Yeas 143, Nays 1, one present not voting.

Chief Clerk of the House

Received:

Date

Deputy Secretary of State