

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 (1) in the state fiscal year in which the resolution is
2 adopted, or in either of the following two state fiscal years; and

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

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

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

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

22 TEMPORARY PROVISION. (a) This temporary provision applies
23 to the constitutional amendment proposed by the 86th Legislature,
24 Regular Session, 2019, dedicating the revenue received from the
25 existing state sales and use taxes that are imposed on sporting
26 goods to the Texas Parks and Wildlife Department and the Texas
27 Historical Commission to protect Texas' natural areas, water

1 quality, and history by acquiring, managing, and improving state
2 and local parks and historic sites while not increasing the rate of
3 the state sales and use taxes.

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

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

8 SECTION 3. This proposed constitutional amendment shall be
9 submitted to the voters at an election to be held November 5, 2019.
10 The ballot shall be printed to provide for voting for or against the
11 proposition: "The constitutional amendment dedicating the revenue
12 received from the existing state sales and use taxes that are
13 imposed on sporting goods to the Texas Parks and Wildlife
14 Department and the Texas Historical Commission to protect Texas'
15 natural areas, water quality, and history by acquiring, managing,
16 and improving state and local parks and historic sites while not
17 increasing the rate of the state sales and use taxes."

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