

AN ACT

relating to the allocation and use of the proceeds from taxes imposed on the sale, storage, or use of sporting goods.

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

SECTION 1. Sections 151.801(c) and (c-1), Tax Code, are amended to read as follows:

(c) The ~~[Subject to Subsection (c-1), the]~~ proceeds from the collection of the taxes imposed by this chapter on the sale, storage, or use of sporting goods shall be deposited as follows:

(1) an amount equal to 94 percent of the proceeds shall be credited to the Parks and Wildlife Department and deposited as specified in the Parks and Wildlife Code; and

(2) an amount equal to six percent of the proceeds shall be credited to the Texas Historical Commission and deposited as specified in Section 442.073, Government Code.

(c-1) Money credited to Parks and Wildlife Department accounts under Subsection (c) may be appropriated only:

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

(2) for a purpose authorized under Chapter 24, Parks and Wildlife Code; and

(3) [Except as provided by this subsection, the comptroller may not credit to the Parks and Wildlife Department or the Texas Historical Commission any amounts under this section that

1 ~~are in excess of the amounts appropriated to the department or~~
2 ~~commission for that biennium. In addition to amounts appropriated~~
3 ~~to the Parks and Wildlife Department from the proceeds described by~~
4 ~~Subsection (c), the comptroller shall transfer to appropriate~~
5 ~~department accounts amounts from those proceeds sufficient]~~ to fund
6 the state contributions for employee benefits of Parks and Wildlife
7 Department employees whose salaries or wages are paid from those
8 department accounts [~~receiving the transfers~~].

9 SECTION 2. This Act takes effect September 1, 2015.

President of the Senate

Speaker of the House

I certify that H.B. No. 158 was passed by the House on May 1, 2015, by the following vote: Yeas 138, Nays 1, 2 present, not voting.

Chief Clerk of the House

I certify that H.B. No. 158 was passed by the Senate on May 18, 2015, by the following vote: Yeas 29, Nays 1.

Secretary of the Senate

APPROVED: _____

Date

Governor