

By: Kolkhorst

S.B. No. 1366

A BILL TO BE ENTITLED

1 AN ACT
2 relating to the allocation to the Parks and Wildlife Department of
3 the proceeds from taxes imposed on the sale, storage, or use of
4 sporting goods.

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

6 SECTION 1. Section 11.035(b), Parks and Wildlife Code, is
7 amended to read as follows:

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

11 (1) grants or operation of concessions in state parks
12 or fishing piers;

13 (2) publications on state parks, state historic sites,
14 or state scientific areas;

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

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

20 (5) ~~[an amount of money equal to 74 percent of the]~~
21 credits made to the department under Section 151.801, Tax Code, in
22 an amount not to exceed the amount of the tax proceeds appropriated
23 from the account for use during the then-current state fiscal
24 biennium plus the amount necessary to fund the cost of state

1 contributions for benefits of department employees whose salaries
2 or wages are paid from the account; and

3 (6) any other source provided by law.

4 SECTION 2. Section 11.043(b), Parks and Wildlife Code, is
5 amended to read as follows:

6 (b) The account consists of:

7 (1) ~~[the amount of]~~ credits made to the department
8 under Section 151.801, Tax Code, in an amount not to exceed the
9 amount of the tax proceeds appropriated from the account for use
10 during the then-current state fiscal biennium plus the amount
11 necessary to fund the cost of state contributions for benefits of
12 department employees whose salaries or wages are paid from the
13 account ~~[after allocations to:~~

14 ~~[(A) the state parks account;~~

15 ~~[(B) the large county and municipality~~
16 ~~recreation and parks account; and~~

17 ~~[(C) the Texas recreation and parks account];~~

18 (2) proceeds of revenue bonds issued under Section
19 13.0045; and

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

21 SECTION 3. Section 24.003(a), Parks and Wildlife Code, is
22 amended to read as follows:

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

25 (1) ~~[an amount of money equal to 15 percent of the]~~
26 credits made to the department under Section 151.801, Tax Code, in
27 an amount not to exceed the amount of the tax proceeds appropriated

1 from the account for use during the then-current state fiscal
2 biennium plus the amount necessary to fund the cost of state
3 contributions for benefits of department employees whose salaries
4 or wages are paid from the account; and

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

6 SECTION 4. Section 24.053(a), Parks and Wildlife Code, is
7 amended to read as follows:

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

10 (1) ~~[an amount of money equal to 10 percent of the]~~
11 credits made to the department under Section 151.801, Tax Code, in
12 an amount not to exceed the amount of the tax proceeds appropriated
13 from the account for use during the then-current state fiscal
14 biennium plus the amount necessary to fund the cost of state
15 contributions for benefits of department employees whose salaries
16 or wages are paid from the account; and

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

18 SECTION 5. Section 151.801(c), Tax Code, is amended to read
19 as follows:

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

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

26 (2) an amount equal to six percent of the proceeds
27 shall be credited to the Texas Historical Commission and deposited

1 as specified in Section [442.073](#), Government Code.

2 SECTION 6. Section [151.801\(c-1\)](#), Tax Code, is repealed.

3 SECTION 7. This Act takes effect September 1, 2015.