

AN ACT

relating to the allocation to the Parks and Wildlife Department 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. Section 11.035(b), Parks and Wildlife Code, is amended to read as follows:

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

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

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

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

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

(5) ~~[an amount of money equal to 74 percent of the]~~ credits made to the department under Section 151.801, Tax Code, in an amount not to exceed the amount of the tax proceeds appropriated from the account for use during the then-current state fiscal 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.

\_\_\_\_\_  
President of the Senate

\_\_\_\_\_  
Speaker of the House

I hereby certify that S.B. No. 1366 passed the Senate on April 20, 2015, by the following vote: Yeas 30, Nays 0.

\_\_\_\_\_  
Secretary of the Senate

I hereby certify that S.B. No. 1366 passed the House on May 11, 2015, by the following vote: Yeas 122, Nays 0, one present not voting.

\_\_\_\_\_  
Chief Clerk of the House

Approved:

\_\_\_\_\_  
Date

\_\_\_\_\_  
Governor