

1-1 By: Kolkhorst, et al. S.J.R. No. 24
 1-2 (In the Senate - Filed December 20, 2018; February 7, 2019,
 1-3 read first time and referred to Committee on Finance;
 1-4 March 21, 2019, reported adversely, with favorable Committee
 1-5 Substitute by the following vote: Yeas 13, Nays 0; March 21, 2019,
 1-6 sent to printer.)

1-7 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-8				
1-9	X			
1-10	X			
1-11	X			
1-12			X	
1-13	X			
1-14	X			
1-15	X			
1-16			X	
1-17	X			
1-18	X			
1-19	X			
1-20	X			
1-21	X			
1-22	X			
1-23	X			

1-24 COMMITTEE SUBSTITUTE FOR S.J.R. No. 24 By: Kolkhorst

1-25 SENATE JOINT RESOLUTION

1-26 proposing a constitutional amendment relating to the appropriation
 1-27 of the net revenue received from the imposition of state sales and
 1-28 use taxes on sporting goods.

1-29 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-30 SECTION 1. Article VIII, Texas Constitution, is amended by
 1-31 adding Section 7-d to read as follows:

1-32 Sec. 7-d. (a) For each state fiscal year, the net revenue
 1-33 received from the collection of any state taxes imposed on the sale,
 1-34 storage, use, or other consumption in this state of sporting goods
 1-35 that were subject to taxation on January 1, 2019, under Chapter 151,
 1-36 Tax Code, is automatically appropriated when received to the Parks
 1-37 and Wildlife Department and the Texas Historical Commission, or
 1-38 their successors in function, and is allocated between those
 1-39 agencies as provided by general law. The legislature by general law
 1-40 may provide limitations on the use of money appropriated under this
 1-41 subsection.

1-42 (b) In this section, "sporting goods" means an item of
 1-43 tangible personal property designed and sold for use in a sport or
 1-44 sporting activity, excluding apparel and footwear except that which
 1-45 is suitable only for use in a sport or sporting activity, and
 1-46 excluding board games, electronic games and similar devices,
 1-47 aircraft and powered vehicles, and replacement parts and
 1-48 accessories for any excluded item.

1-49 SECTION 2. The following temporary provision is added to
 1-50 the Texas Constitution:

1-51 TEMPORARY PROVISION. (a) This temporary provision applies
 1-52 to the constitutional amendment proposed by the 86th Legislature,
 1-53 Regular Session, 2019, dedicating the revenue received from the
 1-54 existing state sales and use taxes that are imposed on sporting
 1-55 goods to the Texas Parks and Wildlife Department and the Texas
 1-56 Historical Commission to protect Texas' natural areas, water
 1-57 quality, and history by acquiring, managing, and improving state
 1-58 and local parks and historic sites while not increasing the rate of
 1-59 the state sales and use taxes.

1-60 (b) Section 7-d, Article VIII, of this constitution takes

2-1 effect September 1, 2021, and applies only to state tax revenue
2-2 collected on or after that date.

2-3 (c) This temporary provision expires January 1, 2022.

2-4 SECTION 3. This proposed constitutional amendment shall be
2-5 submitted to the voters at an election to be held November 5, 2019.
2-6 The ballot shall be printed to provide for voting for or against the
2-7 proposition: "The constitutional amendment dedicating the revenue
2-8 received from the existing state sales and use taxes that are
2-9 imposed on sporting goods to the Texas Parks and Wildlife
2-10 Department and the Texas Historical Commission to protect Texas'
2-11 natural areas, water quality, and history by acquiring, managing,
2-12 and improving state and local parks and historic sites while not
2-13 increasing the rate of the state sales and use taxes."

2-14

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