

BILL ANALYSIS

S.B. 1366
By: Kolkhorst
Appropriations
Committee Report (Unamended)

BACKGROUND AND PURPOSE

Interested parties observe that, while state and local parks are some of the state's most valuable natural resources, revenues generated by state parks have not been sufficient to meet state park needs. The parties note the sales tax on sporting goods is used to approximate the economic impact that parks create for the state, and that the proceeds from that tax are credited to specific accounts within the Parks and Wildlife Department (TPWD), with the allocations to each account set by statute. The parties contend that such statutory allocations limit the legislature's discretion to appropriate funds to TPWD. S.B. 1366 seeks to remove the statutory allocations to TPWD accounts to allow the legislature to determine the allotment within TPWD.

CRIMINAL JUSTICE IMPACT

It is the committee's opinion that this bill does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

RULEMAKING AUTHORITY

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

ANALYSIS

S.B. 1366 amends the Parks and Wildlife Code to remove the specified percentages of the credits allocated to the Parks and Wildlife Department (TPWD) from the proceeds from the collection of taxes imposed on the sale, storage, or use of sporting goods that TPWD is required to deposit in various accounts in the general revenue fund. The bill requires TPWD to deposit in each of those accounts such credits in an amount not to exceed the amount of the tax proceeds appropriated from that account for use during the then-current state fiscal biennium plus the amount necessary to fund the cost of state contributions for benefits of TPWD employees whose salaries or wages are paid from the account, instead of the previously specified deposit amounts of 74 percent of the credits into the state parks account, 15 percent of the credits into the Texas recreation and parks account, 10 percent of the credits into the large county and municipality recreation and parks account, and the remainder of the credits into the Texas parks and wildlife conservation and capital account, respectively.

S.B. 1366 repeals Section 151.801(c-1), Tax Code, prohibiting the comptroller of public accounts from crediting to TPWD or the Texas Historical Commission any amount of proceeds from the collection of taxes imposed on the sale, storage, or use of sporting goods in excess of the amounts appropriated to TPWD or the commission for that biennium. The bill also repeals an exception to that prohibition requiring the comptroller to transfer to appropriate TPWD accounts amounts from the proceeds from the collection of taxes imposed on the sale, storage, or use of sporting goods sufficient to fund the state contributions for employee benefits of TPWD employees whose salaries or wages are paid from TPWD accounts receiving the transfers.

EFFECTIVE DATE

September 1, 2015.