

CHAPTER 418

S.B. No. 616

AN ACT

relating to the use of cigarette tax revenue for administration of the cigarette stamp program.

Be it enacted by the Legislature of the State of Texas:

SECTION 1. Subsection (a), Section 154.602, Tax Code, as amended, is amended to read as follows:

(a) The legislature may appropriate money *from the cigarette tax for manufacturing and printing of cigarette tax stamps or to the treasurer for the administration of the duties of the treasurer under this chapter.* Amounts appropriated under this subsection ~~[section]~~ shall be taken from revenue received from the cigarette tax before the revenue is allocated *under this section to the enforcement fund and under Section 154.603 of this code to the funds specified by that section and shall be deposited to the credit of the fund established for the deposit of commissions reserved to the treasurer under Subsection (d), Section 3.022, Treasury Act (Article 4393-1, Vernon's Texas Civil Statutes).*

SECTION 2. Section 154.603, Tax Code, as amended by Section 4, Chapter 69, Acts of the 69th Legislature, Regular Session, 1985, to take effect September 1, 1987, is amended to read as follows:

Sec. 154.603. DISPOSITION OF REVENUE. (a) After the *deductions* ~~[deduction]~~ for the enforcement fund *and other purposes provided by Section 154.602 of this code*, the revenue remaining of the first \$2 of tax received per 1,000 cigarettes for cigarettes weighing three pounds or less per thousand and the first \$4.10 per 1,000 cigarettes of the tax received for cigarettes weighing more than three pounds per thousand is allocated:

- (1) 18.75 percent to the foundation school fund; and
- (2) 81.25 percent to the general revenue fund.

(b) The revenue remaining after *the deductions* ~~[deduction]~~ for the enforcement fund *and other purposes provided by Section 154.602 of this code* and allocation under Subsection (a) of this section is allocated:

- (1) 50 cents per 1,000 cigarettes to the state parks fund;
- (2) 50 cents per 1,000 cigarettes to the local parks, recreation and open space fund; and
- (3) the remainder to the general revenue fund.

(c) The Parks and Wildlife Department may use the money allocated under Subsection (b)(1) of this section to plan, develop, acquire, maintain, and operate state parks and historic sites. The department may not use more than 25 percent of the revenue credited to the state parks fund under Subsection (b)(1) to operate and maintain state parks and historic sites.

(d) Revenues allocated under Subsection (b) of this section shall be credited to the general revenue fund and then transferred from the general revenue fund to the appropriate funds as designated in Subsection (b) of this section.

SECTION 3. The importance of this legislation and the crowded condition of the calendars in both houses create an emergency and an imperative public necessity that the constitutional rule requiring bills to be read on three several days in each house be suspended, and this rule is hereby suspended, and that this Act take effect and be in force from and after its passage, and it is so enacted.

Passed the Senate on April 9, 1987, by a viva-voce vote; and that the Senate concurred in House amendment on May 20, 1987, by the following vote: Yeas 30, Nays 0.

70th LEGISLATURE—REGULAR SESSION

Ch. 419, § 1

Passed the House, with amendment, on May 15, 1987, by the following vote: Yeas
144, Nays 0, one present not voting.

Approved June 17, 1987.

Effective June 17, 1987.