



TEXAS HISTORICAL COMMISSION'S HISTORIC SITES

AN ISSUE BRIEF FROM LEGISLATIVE BUDGET BOARD STAFF

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Statute charges the Texas Historical Commission (THC) with leading and coordinating services to preserve the state's archeology and history. The Fifty-third Legislature, Regular Session, 1953, established the agency as the Texas State Historical Survey Committee and directed it to identify important historic sites across the state. The Sixty-third Legislature, Regular Session, 1973, expanded the agency's responsibilities and changed its name to the Texas Historical Commission. THC currently manages 38 historic sites across the state, which provide educational programming, events, and exhibits. **Figure 1** shows the locations of these historic sites. These public-use sites are supported by revenue from the Sporting Goods Sales Tax (SGST).

SPORTING GOODS SALES TAX

The Comptroller of Public Accounts (CPA) uses North American Industry Classification System data regarding sporting goods retailers and other public information and industry reports to estimate and establish a portion of general sales tax revenue as SGST revenue. SGST revenue is estimated from taxes collected from the sale of certain items, including bicycles and related supplies, hunting and firearm equipment, exercise equipment, and fishing tackle.

State and local parks and historic sites are not self-supporting. The Legislature appropriates SGST revenue to the Texas Parks and Wildlife Department (TPWD) and THC to support state parks, historic sites, and capital projects. SGST revenue is constitutionally appropriated and statutorily allocated at 93.0 percent to TPWD and 7.0 percent to THC. For THC, appropriations of SGST are appropriated as General Revenue Funds, and these funds are transferred and expended from the General Revenue–Dedicated Account No. 5139, Historic Sites Fund. This account is used for administration and operations at state historic sites and for capital improvements. The agency has authority to move unencumbered balances of SGST within and across biennia.

LEGISLATIVE HISTORY

House Bill 12, Eightieth Legislature, 2007, authorized the transfer of sites from TPWD to THC. The legislation amended the Texas Government Code, Section 442.072, to enumerate the 18 sites transferred to THC operations beginning in the 2008–09 biennium. The legislation also authorized THC to receive 6.0 percent of the SGST revenue for the administration, operation, preservation, repair, and maintenance of state historic sites.

However, the account was not exempted from funds consolidation and, therefore, was not established. The remaining 94.0 percent of SGST was credited to TPWD. House Bill 3810, Eighty-fifth Legislature, Regular Session, 2017, added four sites to the Texas Government Code, Section 442.072, subject to THC operations beginning in the 2018–19 biennium. The Eighty-sixth Legislature, 2019, passed four pieces of legislation related to THC historic sites and the allocation of SGST revenues. House Bill 1422 increased THC's statutory SGST allocation amount to 7.0 percent. The remaining 93.0 percent was allocated to TPWD. Nine sites were added to the Texas Government Code, Chapter 442, subject to THC operations beginning in the 2020–21 biennium. Additionally, Senate Bill 2309 transferred operations of the Star of the Republic Museum from Blinn College to THC, as part of the Washington-on-the-Brazos complex. The Eighty-sixth Legislature also re-established the historic sites account as a General Revenue–Dedicated Funds account pursuant to Senate Bill 26, which was the enabling legislation for a constitutional amendment proposed by Senate Joint Resolution 24. Voter approval of the joint resolution (Proposition 5, 2019) amended the constitution to dedicate SGST revenues to TPWD and THC and to specify that such revenues may not be considered available for certification by CPA.

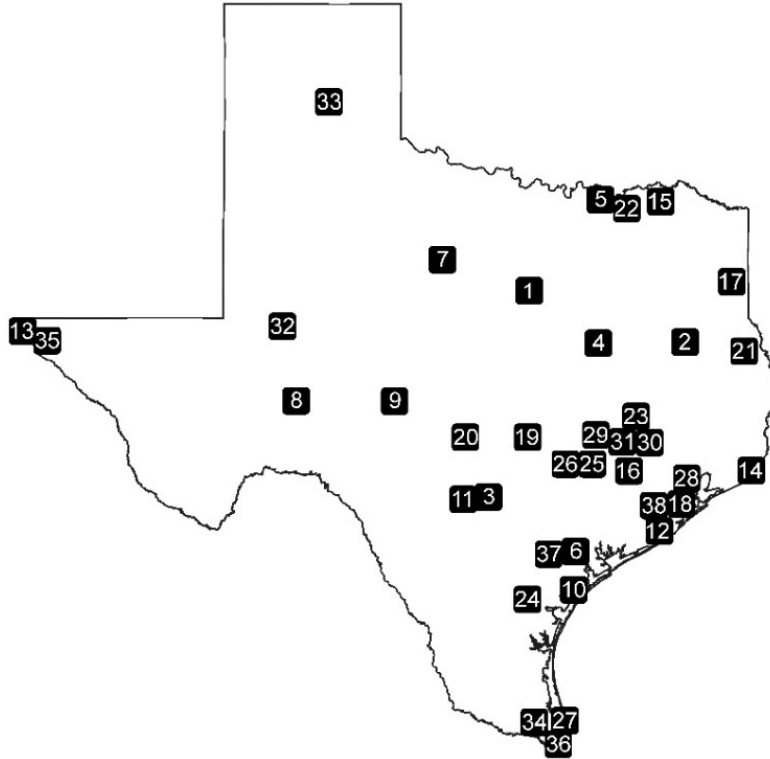
By the end of the 2020–21 biennium, THC was authorized to spend SGST revenues to support the 31 sites specified in statute. However, the agency maintained other historic sites that were ineligible for funding with SGST revenue. House Bill 2719, Eighty-eighth Legislature, Regular Session, 2023, removed the restriction that SGST revenues may be spent only for the 31 sites specified in Chapter 442. As of the 2024–25 biennium, the agency is authorized to use SGST revenue at any real property that THC administers or acquires for public use, including seven newly approved sites shown in **Figure 1**.

Additionally, Senate Bill 1332, Eighty-eighth Legislature, Regular Session, 2023, established the Historic Infrastructure Sustainability Trust Fund outside the Treasury. The fund supports the maintenance, preservation, rehabilitation, and restoration of historic sites and courthouse preservation. THC receives an annual distribution from the fund and must report in its strategic plan regarding each project funded through the distribution.

CONTACT

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**FIGURE 1
TEXAS HISTORICAL COMMISSION HISTORIC SITES, 2024–25 BIENNIUM**



SITES TRANSFERRED TO THC OPERATIONS PURSUANT TO HOUSE BILL 12, EIGHTIETH LEGISLATURE, 2007

1 Acton State Historic Site, Acton, Hood County	10 Fulton Mansion, Fulton, Aransas County
2 Caddo Mounds, Alton, Cherokee County	11 Landmark Inn, Castroville, Medina County
3 Casa Navarro, San Antonio, Bexar County	12 Levi Jordan Plantation, Brazoria, Brazoria County
4 Confederate Reunion Grounds, Mexia, Limestone County	13 Magoffin Home, El Paso, El Paso County
5 Eisenhower Birthplace, Denison, Grayson County	14 Sabine Pass Battleground, Sabine Pass, Jefferson County
6 Fannin Battleground, Goliad, Goliad County	15 Sam Bell Maxey House, Paris, Lamar County
7 Fort Griffin, Albany, Shackelford County	16 San Felipe de Austin, San Felipe, Austin County
8 Fort Lancaster, Sheffield, Pecos County	17 Starr Family Home, Marshall, Harrison County
9 Fort McKavett, Fort McKavett, Menard County	18 Varner-Hogg Plantation, West Columbia, Brazoria County

SITES ADDED TO THC OPERATIONS PURSUANT TO HOUSE BILL 3810, EIGHTY-FIFTH LEGISLATURE, REGULAR SESSION, 2017

19 French Legation, Austin, Travis County	21 Mission Dolores, San Augustine, San Augustine County
20 National Museum of the Pacific War, Fredericksburg, Gillespie County	22 Sam Rayburn House Museum, Bonham, Fannin County

SITES TRANSFERRED TO THC OPERATIONS, EIGHTY-SIXTH LEGISLATURE, 2019

23 Fanthorp Inn, Anderson, Grimes County	28 San Jacinto Battleground, La Porte, Harris County
24 Lipantitlán, Sandia, Nueces County	29 Washington-on-the-Brazos, Washington, Washington County
25 Monument Hill, La Grange, Fayette County	30 Barrington Plantation, Washington, Washington County
26 Kreische Brewery, La Grange, Fayette County	31 Star of the Republic Museum, Washington, Washington County
27 Port Isabel Lighthouse, Port Isabel, Cameron County	

SITES ACQUIRED OR GIFTED FOR OPERATIONS OF THE TEXAS HISTORICAL COMMISSION, ELIGIBLE FOR SGST AS OF 2024–25 BIENNIUM

32 Bush Family Home, Midland, Midland County	36 Palmito Ranch Battlefield, Brownsville, Brownsville County
33 Charles and Mary Ann Goodnight Ranch, Claude, Armstrong County	37 Presidio La Bahía, Goliad, Victoria County
34 Iwo Jima Monument and Museum, Harlingen, Cameron County	38 Stephen F. Austin Memorial, West Columbia, Brazoria County
35 Old Socorro Mission, El Paso, El Paso County	

NOTE: SGST=Sporting Goods Sales Tax revenue.
SOURCE: Texas Historical Commission (THC).