

By: Hilderbran

H.B. No. 865

A BILL TO BE ENTITLED

AN ACT

relating to providing revenue from the gasoline tax to municipalities and counties for constructing and maintaining roads.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1. Section 153.118, Tax Code, is amended by adding Subsection (c) and amending Subsection (f) to read as follows:

(c) On or before the 25th day of each month, a dealer shall file each report and supplement required by the comptroller. The report shall be executed by the dealer or the dealer's representative using a form provided or approved by the comptroller. The report must contain complete and detailed information regarding gasoline sold to persons using or consuming the gasoline. A dealer who has not sold any gasoline during the reporting period shall file the report with the comptroller and include that information on the report. Failure to obtain a form from the comptroller does not excuse a dealer from filing a report under this subsection.

(f) On or before the 25th day of each month, a gasoline jobber shall file each report and supplement required by the comptroller. The report shall be executed by the gasoline jobber or the jobber's representative using a form provided or approved by the comptroller. The report must contain complete and detailed information regarding gasoline sold to persons using or consuming

1 the gasoline. A gasoline jobber who has not sold any gasoline to
2 persons using or consuming the gasoline during the reporting period
3 shall file the report with the comptroller and include that
4 information on the report. Failure to obtain a form from the
5 comptroller does not excuse a gasoline jobber from filing a report
6 under this subsection. [A gasoline jobber is not required to file a
7 report with the comptroller.]

8 SECTION 2. Subchapter F, Chapter 153, Tax Code, is amended
9 by adding Section 153.5026 to read as follows:

10 Sec. 153.5026. ALLOCATION OF CERTAIN REVENUE TO COUNTIES
11 AND MUNICIPALITIES. (a) On or before the fifth workday of each
12 month, the comptroller shall compute for the previous month:

13 (1) the total number of gallons or fractional parts of
14 gallons on which the tax imposed under Subchapter B was collected;

15 (2) the total number of gallons or fractional parts of
16 gallons on which the tax imposed under Subchapter B was collected
17 and that was sold outside a municipality within each county to
18 persons using or consuming the gasoline; and

19 (3) the total number of gallons or fractional parts of
20 gallons on which the tax imposed under Subchapter B was collected
21 and that was sold within each municipality in each county to persons
22 using or consuming the gasoline.

23 (b) On or before the fifth workday of each month, the
24 comptroller shall allocate revenue to counties and municipalities
25 in accordance with this section.

26 (c) The comptroller shall allocate to each county in this
27 state an amount determined by:

1 (1) multiplying by one cent the total number of
2 gallons or fractional parts of gallons on which the tax imposed
3 under Subchapter B was collected and that was sold outside a
4 municipality within the county to persons using or consuming the
5 gasoline; and

6 (2) subtracting the apportioned costs of collecting
7 the tax.

8 (d) The comptroller shall allocate to each municipality in
9 this state an amount determined by:

10 (1) multiplying by one cent the total number of
11 gallons or fractional parts of gallons on which the tax imposed
12 under Subchapter B was collected and that was sold within the
13 municipality to persons using or consuming the gasoline; and

14 (2) subtracting the apportioned costs of collecting
15 the tax.

16 (e) Money received by a county or municipality under this
17 section shall be deposited and maintained in an account separate
18 from other revenue of the county or municipality.

19 (f) A county or municipality may use revenue received under
20 this section only to:

21 (1) acquire rights-of-way; and

22 (2) construct and maintain roads.

23 SECTION 3. Section 153.503, Tax Code, is amended to read as
24 follows:

25 Sec. 153.503. ALLOCATION OF GASOLINE TAX. (a) On or before
26 the fifth workday [~~after the end~~] of each month, the comptroller,
27 after making all deductions for refund purposes and for the amounts

1 allocated under Sections 153.502 and 153.5025, shall allocate the
2 net remainder of the taxes collected under Subchapter B for the
3 previous month as provided by this section.

4 (b) One-fourth of the tax shall be deposited to the credit
5 of the available school fund.

6 (c) After allocating the money as provided by Section
7 153.5026, the comptroller shall allocate the net remainder of the
8 taxes collected under Subchapter B for the previous month as
9 follows:

10 (1) ~~[one-fourth of the tax shall be deposited to the~~
11 ~~credit of the available school fund,~~

12 ~~[(2)]~~ one-half of the remainder ~~[tax]~~ shall be
13 deposited to the credit of the state highway fund for the
14 construction and maintenance of the state road system under
15 existing law; and

16 (2) [(3)] from the remaining portion ~~[one-fourth]~~ of
17 the tax the comptroller shall:

18 (A) deposit to the credit of the county and road
19 district highway fund all the remaining tax receipts until a total
20 of \$7,300,000 has been credited to the fund each fiscal year; and

21 (B) after the amount required to be deposited to
22 the county and road district highway funds has been deposited,
23 deposit to the credit of the state highway fund the remainder ~~[of~~
24 ~~the one-fourth of the tax]~~, the amount to be provided on the basis
25 of allocations made each month of the fiscal year, which sum shall
26 be used by the Texas Department of Transportation for the
27 construction, improvement, and maintenance of farm-to-market

H.B. No. 865

1 roads.

2 SECTION 4. This Act takes effect October 1, 2003.