

By: Carona

S.B. No. 126

A BILL TO BE ENTITLED

AN ACT

relating to the revenue sources for and administration of the Texas mobility fund.

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

SECTION 1. Subchapter B, Chapter 2302, Occupations Code, is amended by adding Section 2302.054 to read as follows:

Sec. 2302.054. DISPOSITION OF FEES. Each fee collected by the department under this chapter shall be deposited to the credit of the Texas mobility fund.

SECTION 2. Subchapter B, Chapter 2303, Occupations Code, is amended by adding Section 2303.055 to read as follows:

Sec. 2303.055. DISPOSITION OF FUNDS. Each fee and penalty collected by the department under this chapter shall be deposited to the credit of the Texas mobility fund.

SECTION 3. Section 151.801, Tax Code, is amended by amending Subsections (a) and (d) and adding Subsection (c-1) to read as follows:

(a) Except for the amounts allocated under Subsections (b), ~~and~~ (c), and (c-1), all proceeds from the collection of the taxes imposed by this chapter shall be deposited to the credit of the general revenue fund.

(c-1) The amount of the proceeds from the collection of the taxes imposed by this chapter on the following shall be deposited to the credit of the Texas mobility fund:

1 (1) the sale, storage, or use of aircraft and aircraft
2 component parts;

3 (2) repair, remodeling, and maintenance services to
4 aircraft, aircraft engines, or aircraft component parts; and

5 (3) machinery, tools, supplies, and equipment used or
6 consumed in the repair, remodeling, or maintenance of aircraft,
7 aircraft engines, or aircraft component parts.

8 (d) The comptroller shall determine the amount to be
9 deposited to the highway fund under Subsection (b) according to
10 available statistical data indicating the estimated average or
11 actual consumption or sales of lubricants used to propel motor
12 vehicles over the public roadways. The comptroller shall determine
13 the amounts to be deposited to the funds or accounts under
14 Subsection (c) according to available statistical data indicating
15 the estimated or actual total receipts in this state from taxable
16 sales of sporting goods. The comptroller shall determine the
17 amounts to be deposited to the Texas mobility fund under Subsection
18 (c-1) according to available statistical data indicating the
19 estimated or actual total receipts in this state from taxable
20 sales, services, and consumption of aircraft, aircraft engines, or
21 aircraft component parts. If satisfactory data are not available,
22 the comptroller may require taxpayers who make taxable sales or
23 uses of those lubricants, [~~or~~] of sporting goods, or of aircraft,
24 aircraft engines, or aircraft component parts, or machinery, tools,
25 supplies, and equipment used to repair aircraft, aircraft engines,
26 or aircraft component parts, to report to the comptroller as
27 necessary to make the allocation required by Subsection (b), [~~or~~]

1 (c), or (c-1).

2 SECTION 4. Section 152.122, Tax Code, is amended to read as
3 follows:

4 Sec. 152.122. ALLOCATION OF TAX. (a) Except as provided by
5 Section 152.1222 and Subsection (b) of this section, the [The]
6 comptroller shall deposit the funds received under Section 152.121
7 of this code as follows:

8 (1) 1/4 to the credit of the foundation school fund;
9 and

10 (2) the remaining funds to the credit of the general
11 revenue fund.

12 (b) The comptroller shall deposit the money collected from
13 the taxes imposed by Section 152.026 to the credit of the Texas
14 mobility fund.

15 SECTION 5. Section 171.401, Tax Code, as effective January
16 1, 2008, is amended to read as follows:

17 Sec. 171.401. DISPOSITION OF REVENUE [DEPOSITED IN GENERAL
18 REVENUE FUND]. (a) Except as provided by Section 171.4011 and
19 Subsection (b) of this section, the [The] revenue from the tax
20 imposed by this chapter shall be deposited to the credit of the
21 general revenue fund.

22 (b) The revenue from the tax imposed by this chapter on
23 taxable entities engaged in the sale or use of aircraft, aircraft
24 engines, or aircraft component parts, or the repair, remodeling, or
25 maintenance of aircraft, aircraft engines, or aircraft component
26 parts, shall be deposited to the credit of the Texas mobility fund.

27 (c) The comptroller shall determine the amounts to be

1 deposited to the Texas mobility fund under Subsection (b) according
2 to available statistical data indicating the estimated or actual
3 total receipts in this state from taxes on taxable entities engaged
4 in the sale or use of aircraft, aircraft engines, or aircraft
5 component parts, or the repair, remodeling, or maintenance of
6 aircraft, aircraft engines, or aircraft component parts. If
7 satisfactory data are not available, the comptroller may require
8 taxable entities engaged in the sale or use of aircraft, aircraft
9 engines, or aircraft component parts, or the repair, remodeling, or
10 maintenance of aircraft, aircraft engines, or aircraft component
11 parts, to report to the comptroller as necessary to make the
12 allocation required by Subsection (b).

13 SECTION 6. Sections 201.943(b), (c), (f), and (j),
14 Transportation Code, are amended to read as follows:

15 (b) Obligations must be secured by and payable from a pledge
16 of and lien on all or part of the money in the fund, including the
17 revenues of the state dedicated or appropriated for deposit to the
18 fund. Obligations may be additionally secured by and payable from
19 credit agreements. The commission may pay amounts due on the
20 obligations from discretionary money available to it that is not
21 dedicated to or appropriated for other specific purposes.

22 (c) The commission may create within the fund accounts,
23 reserves, and subfunds for purposes the commission finds
24 appropriate and necessary [~~in connection with the issuance of~~
25 ~~obligations~~].

26 (f) Short-term obligations in the amount proposed by the
27 commission may not be issued unless the comptroller, in a

1 comptroller's certification:

2 (1) assumes that the short-term obligations will be
3 refunded and refinanced to mature over a 20-year period with level
4 debt service [~~principal~~] requirements and bearing interest at then
5 current market rates, as determined by the comptroller; and

6 (2) projects that the amount of money dedicated to the
7 fund pursuant to Section 49-k(e), Article III, Texas Constitution,
8 and required to be on deposit in the fund pursuant to Section
9 49-k(f), Article III, Texas Constitution, and the investment
10 earnings on that money, during each year of the assumed 20-year
11 period will be equal to at least 110 percent of the requirements to
12 pay the principal of and interest on the proposed refunding
13 obligations during that year.

14 (j) A comptroller's certification under this section must
15 be based on economic data, forecasting methods, and projections
16 that the comptroller determines are reliable. In determining the
17 principal and interest requirements on outstanding and proposed
18 obligations, and subject to the express limitations of this
19 subchapter and Section 49-k, Article III, Texas Constitution, the
20 comptroller shall rely on the assumptions included in the
21 resolution authorizing the obligations for the calculation of debt
22 service.

23 SECTION 7. Section 501.138(c), Transportation Code, is
24 amended to read as follows:

25 (c) Of the amount received under Subsection (b)(2), the
26 department shall deposit:

27 (1) \$5 in the Texas mobility fund [~~general revenue~~

1 ~~fund~~]; and

2 (2) \$3 to the credit of the state highway fund to
3 recover the expenses necessary to administer this chapter.

4 SECTION 8. Section 504.101(e), Transportation Code, is
5 amended to read as follows:

6 (e) Of each fee collected by the department under this
7 section:

8 (1) \$1.25 shall be used to defray the cost of
9 administering this section; and

10 (2) the remainder shall be deposited to the credit of
11 the Texas mobility fund [~~general revenue fund~~].

12 SECTION 9. Section 542.402, Transportation Code, is amended
13 by adding Subsection (f) to read as follows:

14 (f) The comptroller shall deposit money received under
15 Subsection (b) to the credit of the Texas mobility fund.

16 SECTION 10. Section 542.4031(g), Transportation Code, is
17 amended to read as follows:

18 (g) Of the money received by the comptroller under this
19 section, the comptroller shall deposit:

20 (1) 67 percent to the credit of the Texas mobility fund
21 [~~undesignated portion of the general revenue fund~~]; and

22 (2) 33 percent to the credit of the designated trauma
23 facility and emergency medical services account under Section
24 780.003, Health and Safety Code.

25 SECTION 11. Section 623.011(b), Transportation Code, is
26 amended to read as follows:

27 (b) To qualify for a permit under this section:

1 (1) the vehicle must be registered under Chapter 502
2 for the maximum gross weight applicable to the vehicle under
3 Section 621.101, not to exceed 80,000 pounds;

4 (2) the security requirement of Section 623.012 must
5 be satisfied; and

6 (3) a base permit fee of \$200 [~~\$75~~], any additional fee
7 required by Section 623.0111, and any additional fee set by the
8 department under Section 623.0112 must be paid.

9 SECTION 12. Subchapter B, Chapter 623, Transportation Code,
10 is amended by adding Section 623.020 to read as follows:

11 Sec. 623.020. DISPOSITION OF FEES. Except as provided by
12 Section 621.353, each fee collected by the department for a permit
13 issued under this subchapter shall be deposited to the credit of the
14 Texas mobility fund.

15 SECTION 13. Section 623.076, Transportation Code, is
16 amended by amending Subsection (c) and adding Subsection (d) to
17 read as follows:

18 (c) An application for a permit under Section 623.071(c)(3)
19 or (d) must be accompanied by the permit fee established by the
20 commission for the permit, not to exceed \$3,500. Of each fee
21 collected under this subsection, the department shall send:

22 (1) the first \$1,000 to the comptroller for deposit to
23 the credit of the Texas mobility fund [~~general revenue fund~~]; and

24 (2) any amount in excess of \$1,000 to the comptroller
25 for deposit to the credit of the state highway fund.

26 (d) Except as provided in Subsection (c)(2), each fee
27 collected under this section shall be deposited to the credit of the

1 Texas mobility fund.

2 SECTION 14. Subchapter A, Chapter 643, Transportation Code,
3 is amended by adding Section 643.005 to read as follows:

4 Sec. 643.005. DEPOSIT OF FUNDS. Except as provided by
5 Section 643.004(b), all fees and penalties collected by the
6 department under this chapter shall be deposited to the credit of
7 the Texas mobility fund.

8 SECTION 15. Chapter 645, Transportation Code, is amended by
9 adding Section 645.005 to read as follows:

10 Sec. 645.005. DEPOSIT OF FUNDS. Except as provided by
11 Section 645.002(c), all fees and penalties collected under this
12 chapter shall be deposited to the credit of the Texas mobility fund.

13 SECTION 16. Section 542.4031(h), Transportation Code, is
14 repealed.

15 SECTION 17. (a) Except as provided by Subsection (b) of
16 this section, this Act applies only to the distribution of revenue
17 collected on or after the effective date of this Act. The
18 distribution of revenue collected before the effective date of this
19 Act is governed by the law in effect at the time the revenue was
20 collected, and that law is continued in effect for the purpose of
21 the distribution of that revenue.

22 (b) Section 5 of this Act applies only to a report
23 originally due on or after January 1, 2008.

24 SECTION 18. (a) Except as provided by Subsection (b) of
25 this section, this Act takes effect September 1, 2007.

26 (b) Section 6 of this Act takes effect immediately if this
27 Act receives a vote of two-thirds of all the members elected to each

1 house, as provided by Section 39, Article III, Texas Constitution.
2 If this Act does not receive the vote necessary for immediate
3 effect, Section 6 takes effect September 1, 2007.