

By: Ellis

S.B. No. 754

A BILL TO BE ENTITLED

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AN ACT

relating to the credits to be applied to certain taxes for payments made for improvements to certain roadways.

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

SECTION 1. Amend Chapter 451, Transportation Code, by adding Subchapter R to read as follows:

SUBCHAPTER R

Section 451.820. An Authority, subject to this subchapter, may claim as credit for taxes due under Subchapter B or Subchapter C, Chapter 162, Tax Code, any funds expended for traffic safety, traffic monitoring, incident response and vehicle removal on a highway or road designated as part of the state highway system by the Texas Department of Transportation under the authority of Section 201.103, Transportation Code.

Section 451.821. A credit for taxes payable under Subchapter B or Subchapter C, Tax Code, may be claimed at the time of purchase of fuel or for purchases of fuel within five years of the expenditure for traffic safety, traffic monitoring, incident response and vehicle removal on a highway or road designated as part of the state highway system by the Texas Department of Transportation under the authority of Section 201.103, Transportation Code.

Section 451.822. This Subchapter applies only to an Authority in which the principal municipality has a population of

1 more than 1.2 million.

2 SECTION 2. This Act takes effect September 1, 2007.