

By: Zaffirini

S.B. No. 467

A BILL TO BE ENTITLED

AN ACT

relating to the use of certain aviation and air transportation-related sales and use tax proceeds for aviation facilities development.

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

SECTION 1. Section 151.801, Tax Code, is amended by amending Subsections (a), (d), and (e) and adding Subsection (c-2) to read as follows:

(a) Except for the amounts allocated under Subsections (b), ~~and~~ (c), and (c-2), all proceeds from the collection of the taxes imposed by this chapter shall be deposited to the credit of the general revenue fund.

(c-2) An amount equal to 75 percent of the following shall be credited to the Texas Department of Transportation and deposited as specified in Section 21.1045, Transportation Code:

(1) the proceeds from taxes imposed by this chapter that are collected by an airline; and

(2) the proceeds from taxes imposed by this chapter on:

(A) an airline;

(B) the sale or use of an aircraft or an aircraft part or accessory;

(C) the rental of an aircraft;

(D) the sale of a taxable item sold at an airport;

1 and

2 (E) any other sale or use the comptroller  
3 determines by rule to be related to aviation or air transportation.

4 (d) The comptroller shall determine the amount to be  
5 deposited to the highway fund under Subsection (b) according to  
6 available statistical data indicating the estimated average or  
7 actual consumption or sales of lubricants used to propel motor  
8 vehicles over the public roadways. The comptroller shall determine  
9 the amounts to be deposited to the funds or accounts under  
10 Subsection (c) according to available statistical data indicating  
11 the estimated or actual total receipts in this state from taxable  
12 sales of sporting goods. The comptroller shall determine the  
13 amount to be deposited under Subsection (c-2) according to  
14 available statistical data indicating the estimated or actual total  
15 receipts in this state from taxable sales or uses described by  
16 Subsection (c-2). If satisfactory data are not available, the  
17 comptroller may require taxpayers who make taxable sales or uses of  
18 those lubricants, ~~or~~ of sporting goods, or of taxable items  
19 subject to the taxable sales or uses described by Subsection (c-2)  
20 to report to the comptroller as necessary to make the allocation  
21 required by Subsection (b), ~~(c)~~, or (c-2).

22 (e) In this section:

23 (1) "Aircraft" has the meaning assigned by Section  
24 151.328.

25 (2) "Airline" means a certificated or licensed  
26 operator of aircraft for the purpose of transporting persons or  
27 property for hire in the regular course of business in this state.

1           (3) "Motor vehicle" means a trailer, a semitrailer, or  
2 a self-propelled vehicle in or by which a person or property can be  
3 transported upon a public highway. "Motor vehicle" does not  
4 include a device moved only by human power or used exclusively on  
5 stationary rails or tracks, a farm machine, a farm trailer, a  
6 road-building machine, or a self-propelled vehicle used  
7 exclusively to move farm machinery, farm trailers, or road-building  
8 machinery.

9           (4) [~~(2)~~] "Sporting goods" means an item of tangible  
10 personal property designed and sold for use in a sport or sporting  
11 activity, excluding apparel and footwear except that which is  
12 suitable only for use in a sport or sporting activity, and excluding  
13 board games, electronic games and similar devices, aircraft and  
14 powered vehicles, and replacement parts and accessories for any  
15 excluded item.

16           SECTION 2. Subchapter C, Chapter 21, Transportation Code,  
17 is amended by adding Section 21.1045 to read as follows:

18           Sec. 21.1045. AVIATION DEVELOPMENT ACCOUNT. (a) The  
19 aviation development account is a separate account in the general  
20 revenue fund.

21           (b) The account consists of:

22                   (1) credits made to the department under Section  
23 151.801, Tax Code;

24                   (2) transfers to the account; and

25                   (3) interest earned on money in the account.

26           (c) Money in the account may be used only for grants and  
27 loans under this subchapter.

1           (d) Any money in the account not used in a fiscal year  
2 remains in the account. The account is exempt from the application  
3 of Section 403.095, Government Code.

4           SECTION 3. This Act takes effect September 1, 2009.