

By: Rodriguez

H.J.R. No. 15

A JOINT RESOLUTION

1 proposing a constitutional amendment increasing the rates of taxes
2 imposed on gasoline and diesel fuel, adjusting those rates annually
3 for inflation, and dedicating certain revenue from those taxes to
4 the design, construction, and maintenance of public roadways.

5 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

6 SECTION 1. Section 7-a, Article VIII, Texas Constitution,
7 is amended to read as follows:

8 Sec. 7-a. (a) Except as provided by Subsection (b) of this
9 section and subject [~~Subject~~] to legislative appropriation,
10 allocation and direction, all net revenues remaining after payment
11 of all refunds allowed by law and expenses of collection derived
12 from motor vehicle registration fees, and all taxes, except gross
13 production and ad valorem taxes, on motor fuels and lubricants used
14 to propel motor vehicles over public roadways, shall be used for the
15 sole purpose of acquiring rights-of-way, constructing,
16 maintaining, and policing such public roadways, and for the
17 administration of such laws as may be prescribed by the Legislature
18 pertaining to the supervision of traffic and safety on such roads;
19 and for the payment of the principal and interest on county and road
20 district bonds or warrants voted or issued prior to January 2, 1939,
21 and declared eligible prior to January 2, 1945, for payment out of
22 the County and Road District Highway Fund under existing law;
23 provided, however, that one-fourth (1/4) of such net revenue from
24 the motor fuel tax shall be allocated to the Available School Fund;

1 and, provided, however, that the net revenue derived by counties
2 from motor vehicle registration fees shall never be less than the
3 maximum amounts allowed to be retained by each County and the
4 percentage allowed to be retained by each County under the laws in
5 effect on January 1, 1945. Nothing contained herein shall be
6 construed as authorizing the pledging of the State's credit for any
7 purpose.

8 (b) The net revenue from the portions of the rates of the
9 taxes imposed on gasoline and diesel fuel used to propel motor
10 vehicles over public roadways that exceed the rates of those taxes
11 in effect on January 1, 2011, shall be used for the sole purpose of
12 designing, constructing, and maintaining public roadways.

13 SECTION 2. Article VIII, Texas Constitution, is amended by
14 adding Section 7-c to read as follows:

15 Sec. 7-c. (a) Except as provided by Subsection (b) of this
16 section, the state shall impose the taxes authorized by Chapter
17 162, Tax Code, or its successor, on gasoline and diesel fuel at the
18 rate of 30 cents for each net gallon or fractional part on which the
19 taxes are imposed.

20 (b) Beginning August 1, 2020, and not later than August 1 of
21 each subsequent year, the comptroller shall revise the rates of the
22 taxes authorized by Chapter 162, Tax Code, or its successor, on
23 gasoline and diesel fuel in effect on August 1 by applying a
24 percentage change to the rates equal to the percentage representing
25 the most recent annual change in the consumer price index for all
26 urban consumers for all items and for all regions of the United
27 States combined, as determined by the United States Department of

1 Labor, Bureau of Labor Statistics. If that index is discontinued or
2 superseded, the comptroller shall use a similar index selected or
3 calculated by the comptroller. A revised tax rate takes effect on
4 the following September 1.

5 (c) Notwithstanding Subsection (a) of this section, the
6 legislature by general law may raise the rate of the tax to a rate
7 higher than the rate prescribed by that subsection or modify or
8 repeal the tax.

9 (d) Notwithstanding Subsection (a) of this section, but
10 subject to Subsection (c) of this section, the state shall impose
11 the taxes authorized by Chapter 162, Tax Code, or its successor, on
12 gasoline and diesel fuel at the following rates for each net gallon
13 or fractional part on which taxes are imposed:

- 14 (1) beginning January 1, 2012, 22 cents;
15 (2) beginning September 1, 2013, 24 cents;
16 (3) beginning September 1, 2015, 26 cents; and
17 (4) beginning September 1, 2017, 28 cents.

18 (e) This subsection and Subsection (d) of this section
19 expire September 1, 2019.

20 SECTION 3. This proposed constitutional amendment shall be
21 submitted to the voters at an election to be held November 8, 2011.
22 The ballot shall be printed to permit voting for or against the
23 proposition: "The constitutional amendment increasing the rates of
24 taxes imposed on gasoline and diesel fuel, adjusting those rates
25 annually for inflation, and dedicating certain revenue from those
26 taxes to the design, construction, and maintenance of public
27 roadways."