

By: Wentworth

S.J.R. No. 23

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 following revenue from the taxes imposed on gasoline  
9 and diesel fuel used to propel motor vehicles over public roadways  
10 shall be used for the sole purpose of designing, constructing, and  
11 maintaining public roadways:

12 (1) if the tax rate in effect is equal to or greater  
13 than the rate specified by Section 7-c(a) of this article, the net  
14 revenue derived from the portion of the rate that:

15 (A) exceeds the rate imposed on January 1, 2011;  
16 and

17 (B) does not exceed the rate that would be in  
18 effect under Section 7-c of this article if the rate were never  
19 raised or lowered as authorized by Section 7-c(b) of this article,  
20 but were modified annually in accordance with Section 7-c(c) of  
21 this article; and

22 (2) if the tax rate in effect is less than the rate  
23 specified by Section 7-c(a) of this article, the net revenue  
24 derived from the portion of the rate that exceeds the rate imposed  
25 on January 1, 2011.

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

1       Sec. 7-c. (a) Except as provided by Subsections (b) and (c)  
2 of this section, the state shall impose the taxes authorized by  
3 Chapter 162, Tax Code, or its successor, on gasoline and diesel fuel  
4 at the rate of \_\_\_\_\_ cents for each net gallon or fractional part on  
5 which the taxes are imposed.

6       (b) The legislature by general law may raise or lower the  
7 rates of the taxes or modify or repeal the taxes described by  
8 Subsection (a) of this section.

9       (c) Not later than August 1 of each year, the comptroller  
10 shall revise the rates of the taxes authorized by Chapter 162, Tax  
11 Code, or its successor, on gasoline and diesel fuel in effect on  
12 August 1 by applying a percentage change to the rates equal to the  
13 percentage representing the most recent annual change in the  
14 consumer price index for all urban consumers for all items and for  
15 all regions of the United States combined, as determined by the  
16 United States Department of Labor, Bureau of Labor Statistics. If  
17 that index is discontinued or superseded, the comptroller shall use  
18 a similar index selected or calculated by the comptroller. A  
19 revised tax rate takes effect on the following September 1.

20       SECTION 3. The following temporary provision is added to  
21 the Texas Constitution:

22       TEMPORARY PROVISION. (a) This temporary provision applies  
23 to the constitutional amendment proposed by the 82nd Legislature,  
24 Regular Session, 2011, increasing the rates of taxes imposed on  
25 gasoline and diesel fuel, adjusting those rates annually for  
26 inflation, and dedicating certain revenue from those taxes to the  
27 design, construction, and maintenance of public roadways.

1           (b) The changes to Article VIII of this constitution made by  
2 the amendment apply to taxes imposed on or after January 1, 2012.

3           (c) This temporary provision expires January 1, 2013.

4           SECTION 4. This proposed constitutional amendment shall be  
5 submitted to the voters at an election to be held November 8, 2011.  
6 The ballot shall be printed to permit voting for or against the  
7 proposition: "The constitutional amendment increasing the rates of  
8 taxes imposed on gasoline and diesel fuel, adjusting those rates  
9 annually for inflation, and dedicating certain revenue from those  
10 taxes to the design, construction, and maintenance of public  
11 roadways."