

By: Pickett

H.B. No. 41

A BILL TO BE ENTITLED

AN ACT

relating to the allocation of certain fuel-related tax revenue.

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

SECTION 1. Section 43.001(b), Education Code, is amended to read as follows:

(b) The available school fund, which shall be apportioned annually to each county according to its scholastic population, consists of:

(1) the distributions to the fund from the permanent school fund as provided by Section 5(a), Article VII, Texas Constitution;

(2) one-fourth of all revenue derived from all state occupation taxes, exclusive of delinquencies and cost of collection;

(3) the amounts transferred to the fund from the general revenue fund under Sections 49-g(c), (d), and (e), Article III, Texas Constitution ~~[one-fourth of revenue derived from state gasoline and special fuels excise taxes as provided by law]~~; and

(4) all other appropriations to the available school fund made by the legislature for public school purposes.

SECTION 2. Sections 162.502(b) and (c), Tax Code, are amended to read as follows:

(b) The comptroller shall allocate and deposit these unclaimed refunds ~~[as follows:]~~

1 ~~[(1) 25 percent of the revenues based on unclaimed~~
2 ~~refunds of taxes paid on motor fuel used in motorboats shall be~~
3 ~~deposited to the credit of the available school fund; and~~

4 ~~[(2) the remaining 75 percent of the revenue shall be~~
5 ~~deposited]~~ to the credit of the general revenue fund.

6 (c) Money deposited to the credit of the general revenue
7 fund under Subsection (b) ~~[(b)(2)]~~ may be appropriated only to the
8 Parks and Wildlife Department for any lawful purpose.

9 SECTION 3. Section 162.503(a), Tax Code, is amended to read
10 as follows:

11 (a) On or before the fifth workday after the end of each
12 month, the comptroller, after making all deductions for refund
13 purposes and for the amounts allocated under Sections 162.502 and
14 162.5025, shall allocate the net remainder of the taxes collected
15 under Subchapter B as follows:

16 (1) three-fourths ~~[one-fourth of the tax shall be~~
17 ~~deposited to the credit of the available school fund;~~

18 ~~[(2) one-half]~~ of the tax shall be deposited to the
19 credit of the state highway fund for the construction and
20 maintenance of the state road system under existing law; and

21 (2) ~~[(3)]~~ from the remaining one-fourth of the tax the
22 comptroller shall:

23 (A) deposit to the credit of the county and road
24 district highway fund all the remaining tax receipts until a total
25 of \$7,300,000 has been credited to the fund each fiscal year; and

26 (B) after the amount required to be deposited to
27 the county and road district highway fund has been deposited,

1 deposit to the credit of the state highway fund the remainder of the
2 one-fourth of the tax, the amount to be provided on the basis of
3 allocations made each month of the fiscal year, which sum shall be
4 used by the Texas Department of Transportation for the
5 construction, improvement, and maintenance of farm-to-market
6 roads.

7 SECTION 4. Section 162.504(a), Tax Code, is amended to read
8 as follows:

9 (a) On or before the fifth workday after the end of each
10 month, the comptroller, after making deductions for refund
11 purposes, for the administration and enforcement of this chapter,
12 and for the amounts allocated under Section 162.5025, shall deposit
13 ~~[allocate]~~ the remainder of the taxes collected under Subchapter C
14 ~~[as follows:]~~

15 ~~[(1) one-fourth of the taxes shall be deposited to the~~
16 ~~credit of the available school fund; and~~

17 ~~[(2) three-fourths of the taxes shall be deposited]~~ to
18 the credit of the state highway fund.

19 SECTION 5. Section 162.505, Tax Code, is amended to read as
20 follows:

21 Sec. 162.505. ALLOCATION OF LIQUEFIED GAS TAX. On or before
22 the fifth workday after the end of each month, the comptroller,
23 after making deductions for refund purposes and for the
24 administration and enforcement of this chapter, shall deposit
25 ~~[allocate]~~ the remainder of the taxes collected under Subchapter D
26 ~~[as follows:]~~

27 ~~[(1) one-fourth of the taxes shall be deposited to the~~

1 ~~credit of the available school fund, and~~

2 ~~[(2) three-fourths of the taxes shall be deposited]~~ to
3 the credit of the state highway fund.

4 SECTION 6. This Act takes effect on the date on which the
5 constitutional amendment proposed by the 83rd Legislature, 1st
6 Called Session, 2013, to provide for revenue from motor fuel taxes
7 to be used solely for policing, maintaining, constructing, and
8 acquiring rights-of-way for public roadways and to provide for the
9 transfer of certain general revenue to the available school fund
10 and the economic stabilization fund takes effect. If that
11 amendment is not approved by the voters, this Act has no effect.