

By: Harper-Brown

H.B. No. 52

A BILL TO BE ENTITLED

AN ACT

relating to the allocation of revenue derived from state gasoline and special fuels taxes.

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; and

~~(3) [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. Section 162.503(a), Tax Code, is amended to read as follows:

(a) On or before the fifth workday after the end of each month, the comptroller, after making all deductions for refund purposes and for the amounts allocated under Sections 162.502 and

162.5025, shall allocate the net remainder of the taxes collected under Subchapter B as follows:

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

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

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

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

(B) after the amount required to be deposited to the county and road district highway fund has been deposited, deposit to the credit of the state highway fund the remainder of the one-fourth of the tax, the amount to be provided on the basis of allocations made each month of the fiscal year, which sum shall be used by the Texas Department of Transportation for the construction, improvement, and maintenance of farm-to-market roads.

SECTION 3. Section 162.504(a), Tax Code, is amended to read as follows:

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

1 ~~[as follows:]~~

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

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

6 SECTION 4. Section 162.505, Tax Code, is amended to read as  
7 follows:

8 Sec. 162.505. ALLOCATION OF LIQUEFIED GAS TAX. On or before  
9 the fifth workday after the end of each month, the comptroller,  
10 after making deductions for refund purposes and for the  
11 administration and enforcement of this chapter, shall deposit  
12 ~~[allocate]~~ the remainder of the taxes collected under Subchapter D  
13 ~~[as follows:]~~

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

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

18 SECTION 5. This Act takes effect January 1, 2014, but only  
19 if the constitutional amendment proposed by the 83rd Legislature,  
20 1st Called Session, 2013, limiting the purposes for which revenue  
21 from motor vehicle registration fees and taxes on motor fuels and  
22 lubricants may be used is approved by the voters. If that amendment  
23 is not approved by the voters, this Act has no effect.