

By: Pickett, Harper-Brown, Phillips

H.B. No. 16

Substitute the following for H.B. No. 16:

By: Pitts

C.S.H.B. No. 16

A BILL TO BE ENTITLED

1 AN ACT

2 relating to the allocation of certain fuel-related tax revenue and
3 certain motor vehicle sales, use, and rental tax revenue to the
4 state highway fund and to the uses of that revenue.

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

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

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

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

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

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

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

23 (b) Sections 162.502(b) and (c), Tax Code, are amended to
24 read as follows:

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

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

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

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

11 (c) Section 162.503, Tax Code, as amended by S.B. No. 559,
12 Acts of the 83rd Legislature, Regular Session, 2013, is amended to
13 read as follows:

14 Sec. 162.503. ALLOCATION OF GASOLINE TAX. (a) On or before
15 the fifth workday after the end of each month, the comptroller,
16 after making all deductions for refund purposes and for the amounts
17 allocated under Sections 162.502 and 162.5025, shall allocate the
18 net remainder of the taxes collected under Subchapter B as follows:

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

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

24 (2) (2) ~~[(3)]~~ from the remaining one-fourth of the tax the
25 comptroller shall:

26 (A) deposit to the credit of the county and road
27 district highway fund all the remaining tax receipts until a total

1 of \$7,300,000 has been credited to the fund each fiscal year; and

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

10 (b) Money deposited to the credit of the state highway fund
11 under Subsection (a)(1) may be appropriated only for a purpose
12 authorized by Section 7-a(b), Article VIII, Texas Constitution.

13 (d) Section 162.504, Tax Code, as amended by S.B. No. 559,
14 Acts of the 83rd Legislature, Regular Session, 2013, is amended to
15 read as follows:

16 Sec. 162.504. ALLOCATION OF DIESEL FUEL TAX. (a) On or
17 before the fifth workday after the end of each month, the
18 comptroller, after making deductions for refund purposes, for the
19 administration and enforcement of this chapter, and for the amounts
20 allocated under Section 162.5025, shall deposit [~~allocate~~] the
21 remainder of the taxes collected under Subchapter C [~~as follows~~].

22 [~~(1) one-fourth of the taxes shall be deposited to the~~
23 ~~credit of the available school fund, and~~

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

26 (b) Money deposited to the credit of the state highway fund
27 under Subsection (a) may be appropriated only for a purpose

1 authorized by Section 7-a(b), Article VIII, Texas Constitution.

2 (e) Section 162.505, Tax Code, is amended to read as
3 follows:

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

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

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

14 (b) Money deposited to the credit of the state highway fund
15 under Subsection (a) may be appropriated only for a purpose
16 authorized by Section 7-a(b), Article VIII, Texas Constitution.

17 (f) Section 162.506, Tax Code, as effective September 1,
18 2013, is amended to read as follows:

19 Sec. 162.506. ALLOCATION OF COMPRESSED NATURAL GAS AND
20 LIQUEFIED NATURAL GAS TAX. (a) On or before the fifth workday
21 after the end of each month, the comptroller, after making
22 deductions for refund purposes and for the administration and
23 enforcement of this chapter, shall deposit ~~[allocate]~~ the remainder
24 of the taxes collected under Subchapter D-1 ~~[as follows:~~

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

27 ~~[(2) three-fourths of the taxes shall be deposited]~~ to

1 the credit of the state highway fund.

2 (b) Money deposited to the credit of the state highway fund
3 under Subsection (a) may be appropriated only for a purpose
4 authorized by Section 7-a(b), Article VIII, Texas Constitution.

5 SECTION 2. Subchapter G, Chapter 152, Tax Code, is amended
6 by adding Section 152.1223 to read as follows:

7 Sec. 152.1223. ALLOCATION OF CERTAIN TAX REVENUE TO STATE
8 HIGHWAY FUND. (a) Notwithstanding Section 152.122, in each state
9 fiscal year beginning on or after September 1, 2015, the
10 comptroller shall deposit to the credit of the state highway fund an
11 amount of money that is equal to 33-1/3 percent of the money that:

12 (1) is received under Sections 152.043, 152.045,
13 152.047, and 152.121 and is remaining after the comptroller makes
14 the allocation required by Section 152.1222; and

15 (2) exceeds the first \$2.8 billion of money described
16 by Subdivision (1) that is received in that fiscal year.

17 (b) Money deposited to the credit of the state highway fund
18 under this section may be appropriated only:

19 (1) for a purpose authorized by Section 7-a, Article
20 VIII, Texas Constitution;

21 (2) to repay the principal and interest on general
22 obligation bonds issued as authorized by Section 49-p, Article III,
23 Texas Constitution; or

24 (3) to pay for a function performed by or under the
25 supervision of the Texas Department of Transportation.

26 SECTION 3. The changes in law made by this Act do not affect
27 tax liability accruing before the effective date of this Act. That

1 liability continues in effect as if this Act had not been enacted,
2 and the former law is continued in effect for the collection and
3 allocation of the revenue from those taxes.

4 SECTION 4. (a) Except as provided by Subsection (b) of this
5 section, this Act takes effect on the 91st day after the last day of
6 the legislative session.

7 (b) Section 1 of this Act takes effect January 1, 2014, only
8 if the constitutional amendment proposed by the 83rd Legislature,
9 2nd Called Session, 2013, to provide for revenue from motor fuel
10 taxes to be used solely for constructing, maintaining, and
11 acquiring rights-of-way for certain public roadways and to provide
12 for the transfer of certain general revenue to the available school
13 fund and the economic stabilization fund is approved by the voters.
14 If that amendment is not approved by the voters, Section 1 of this
15 Act has no effect.