

By: Pickett

H.B. No. 16

A BILL TO BE ENTITLED

1 AN ACT
2 relating to the allocation of certain fuel-related tax revenue.
3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:
4 SECTION 1. Section 43.001(b), Education Code, is amended to
5 read as follows:
6 (b) The available school fund, which shall be apportioned
7 annually to each county according to its scholastic population,
8 consists of:
9 (1) the distributions to the fund from the permanent
10 school fund as provided by Section 5(a), Article VII, Texas
11 Constitution;
12 (2) one-fourth of all revenue derived from all state
13 occupation taxes, exclusive of delinquencies and cost of
14 collection;
15 (3) the amounts transferred to the fund from the
16 general revenue fund under Sections 49-g(c), (d), and (e), Article
17 III, Texas Constitution [~~one-fourth of revenue derived from state~~
18 ~~gasoline and special fuels excise taxes as provided by law~~]; and
19 (4) all other appropriations to the available school
20 fund made by the legislature for public school purposes.
21 SECTION 2. Sections 162.502(b) and (c), Tax Code, are
22 amended to read as follows:
23 (b) The comptroller shall allocate and deposit these
24 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, Tax Code, as amended by S.B.
10 No. 559, Acts of the 83rd Legislature, Regular Session, 2013, is
11 amended to read as follows:

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

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

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

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

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

27 (B) after the amount required to be deposited to

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

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

11 SECTION 4. Section 162.504, Tax Code, as amended by S.B.
12 No. 559, Acts of the 83rd Legislature, Regular Session, 2013, is
13 amended to read as follows:

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

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

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

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

27 SECTION 5. Section 162.505, Tax Code, is amended to read as

1 follows:

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

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

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

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

15 SECTION 6. Section 162.506, Tax Code, as effective
16 September 1, 2013, is amended to read as follows:

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

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

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

27 (b) Money deposited to the credit of the state highway fund

1 under Subsection (a) may be appropriated only for a purpose
2 authorized by Section 7-a(b), Article VIII, Texas Constitution.

3 SECTION 7. The changes in law made by this Act do not affect
4 tax liability accruing before the effective date of this Act. That
5 liability continues in effect as if this Act had not been enacted,
6 and the former law is continued in effect for the collection and
7 allocation of the revenue from those taxes.

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