

By: Pickett, Phillips, Harper-Brown, Darby,
et al.

H.J.R. No. 2

A JOINT RESOLUTION

1 proposing a constitutional amendment to provide for revenue from
2 motor fuel taxes to be used solely for constructing, maintaining,
3 and acquiring rights-of-way for certain public roadways and to
4 provide for the transfer of certain general revenue to the economic
5 stabilization fund and the available school fund.

6 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

7 SECTION 1. Sections 49-g(c), (d), (e), and (h), Article
8 III, Texas Constitution, are amended to read as follows:

9 (c) Not later than the 90th day of each fiscal year, the
10 comptroller of public accounts shall transfer from general revenue
11 to the economic stabilization fund an amount equal to the amount by
12 which the sum of the amounts allocated under [~~prescribed by~~]
13 Subsections (d) and (e) of this section for transfer under this
14 subsection exceeds the amount to be transferred to the available
15 school fund in that fiscal year in accordance with Section 5(h),
16 Article VII, of this constitution. However, if necessary, the
17 comptroller shall reduce proportionately the amounts to be
18 transferred to the economic stabilization fund to prevent the
19 amount in the fund from exceeding the limit in effect for that
20 biennium under Subsection (g) of this section.

21 (d) If in the preceding year the state received from oil
22 production taxes a net amount greater than the net amount of oil
23 production taxes received by the state in the fiscal year ending
24 August 31, 1987, the comptroller shall allocate for transfer to the

1 economic stabilization fund under Subsection (c) of this section an
2 amount of general revenue equal to 75 percent of the difference
3 between those amounts. [~~The comptroller shall retain the remaining~~
4 ~~25 percent of the difference as general revenue.~~] In computing the
5 net amount of oil production taxes received, the comptroller may
6 not consider refunds paid as a result of oil overcharge litigation.

7 (e) If in the preceding year the state received from gas
8 production taxes a net amount greater than the net amount of gas
9 production taxes received by the state in the fiscal year ending
10 August 31, 1987, the comptroller shall allocate for transfer to the
11 economic stabilization fund under Subsection (c) of this section an
12 amount of general revenue equal to 75 percent of the difference
13 between those amounts. [~~The comptroller shall retain the remaining~~
14 ~~25 percent of the difference as general revenue.~~] For the purposes
15 of this subsection, the comptroller shall adjust the [~~his~~]
16 computation of revenues to reflect only 12 months of collection.

17 (h) In preparing an estimate of anticipated revenues for a
18 succeeding biennium as required by Article III, Section 49a, of
19 this constitution, the comptroller shall estimate the amount of the
20 transfers that will be made under Subsections (b) and (c) [~~, (d), and~~
21 ~~(e)~~] of this section. The comptroller shall deduct that amount from
22 the estimate of anticipated revenues as if the transfers were made
23 on August 31 of that fiscal year.

24 SECTION 2. Section 5, Article VII, Texas Constitution, is
25 amended by adding Subsections (h) and (i) to read as follows:

26 (h) Not later than the 90th day of each fiscal year, the
27 comptroller of public accounts shall transfer from general revenue

1 to the available school fund an amount equal to 25 percent of the
2 net revenue remaining after payment of all refunds allowed by law
3 and expenses of collection that is derived in the preceding fiscal
4 year from all taxes, except gross production and ad valorem taxes,
5 imposed on motor fuels used to propel motor vehicles over public
6 roadways at the lesser of:

7 (1) the tax rates in effect at the time the taxes are
8 imposed; or

9 (2) the tax rates in effect on July 1, 2013, if the
10 taxes were imposed at those rates.

11 (i) In preparing an estimate of anticipated revenues for a
12 succeeding biennium as required by Section 49a, Article III, of
13 this constitution, the comptroller shall estimate the amount of the
14 transfers that will be made under Subsection (h) of this section.
15 The comptroller shall deduct that amount from the estimate of
16 anticipated revenues as if the transfers were made on August 31 of
17 that fiscal year.

18 SECTION 3. Section 7-a, Article VIII, Texas Constitution,
19 is amended to read as follows:

20 Sec. 7-a. Subject to legislative appropriation, allocation
21 and direction, all net revenues remaining after payment of all
22 refunds allowed by law and expenses of collection derived from
23 motor vehicle registration fees, and all taxes, except gross
24 production and ad valorem taxes, on motor fuels and lubricants used
25 to propel motor vehicles over public roadways, shall be used for the
26 sole purpose of acquiring rights-of-way, constructing,
27 maintaining, and policing such public roadways, and for the

1 administration of such laws as may be prescribed by the Legislature
2 pertaining to the supervision of traffic and safety on such roads;
3 ~~[and for the payment of the principal and interest on county and~~
4 ~~road district bonds or warrants voted or issued prior to January 2,~~
5 ~~1939, and declared eligible prior to January 2, 1945, for payment~~
6 ~~out of the County and Road District Highway Fund under existing~~
7 ~~law]~~ provided, however, that one-fourth (1/4) of such net revenue
8 from the motor fuel tax shall be used for the sole purpose of
9 acquiring rights-of-way, constructing, and maintaining such public
10 roadways, other than toll roads ~~[shall be allocated to the~~
11 ~~Available School Fund]~~; and, provided, however, that the net
12 revenue derived by counties from motor vehicle registration fees
13 shall never be less than the maximum amounts allowed to be retained
14 by each County and the percentage allowed to be retained by each
15 County under the laws in effect on January 1, 1945. Nothing
16 contained herein shall be construed as authorizing the pledging of
17 the State's credit for any purpose.

18 SECTION 4. The following temporary provision is added to
19 the Texas Constitution:

20 TEMPORARY PROVISION. (a) This temporary provision applies
21 to the constitutional amendment proposed by the 83rd Legislature,
22 2nd Called Session, 2013, to provide for revenue from motor fuel
23 taxes to be used solely for constructing, maintaining, and
24 acquiring rights-of-way for certain public roadways and to provide
25 for the transfer of certain general revenue to the economic
26 stabilization fund and the available school fund.

27 (b) The amendments to Section 49-g, Article III, and Section

1 5, Article VII, of this constitution take effect immediately on the
2 final canvass of the election on the amendments. If, between
3 September 1, 2013, and the effective date of the amendments to
4 Section 49-g, Article III, and Section 5, Article VII, of this
5 constitution, the comptroller of public accounts has transferred
6 from general revenue to the economic stabilization fund amounts in
7 accordance with Sections 49-g(c), (d), and (e), Article III, as
8 those subsections provided at the time of the transfer, as soon as
9 practicable after the effective date of the amendments, the
10 comptroller shall return the transferred amounts from the economic
11 stabilization fund to general revenue and transfer from general
12 revenue to the available school fund and the economic stabilization
13 fund amounts in accordance with the amended provisions,
14 irrespective of whether the transfers for that fiscal year occur
15 before, on, or after the 90th day of the fiscal year beginning
16 September 1, 2013.

17 (c) The amendment to Section 7-a, Article VIII, of this
18 constitution takes effect January 1, 2014, and applies only to the
19 collection and allocation of tax revenue derived from tax liability
20 accruing on and after that date.

21 (d) This temporary provision expires January 1, 2015.

22 SECTION 5. This proposed constitutional amendment shall be
23 submitted to the voters at an election to be held November 5, 2013.
24 The ballot shall be printed to permit voting for or against the
25 proposition: "The constitutional amendment to provide for revenue
26 from motor fuel taxes to be used solely for constructing,
27 maintaining, and acquiring rights-of-way for certain public

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1 roadways and to provide for the transfer of certain general revenue
2 to the economic stabilization fund and the available school fund."