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SECTION 1. (a) 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 under Section 5(h), Article VII, 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.

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

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

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

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

Sec. 162.503. ALLOCATION OF GASOLINE TAX. (a) On

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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.

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

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

Sec. 162.504. ALLOCATION OF DIESEL FUEL TAX. (a) On or before the fifth workday after the end of each month, the comptroller, after making deductions for refund purposes,

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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 ~~[as follows:~~

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

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

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

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

Sec. 162.505. ALLOCATION OF LIQUEFIED GAS TAX.

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

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

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

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

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

Sec. 162.506. ALLOCATION OF COMPRESSED NATURAL GAS AND LIQUEFIED NATURAL GAS TAX.

(a) On or before the fifth workday after the end of each month, the comptroller, after making deductions for refund

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purposes and for the administration and enforcement of this chapter, shall deposit ~~allocate~~ the remainder of the taxes collected under Subchapter D-1 ~~[as follows:~~

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

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

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

(g) This section takes effect January 1, 2014, but only if the constitutional amendment proposed by the 83rd Legislature, 2nd Called Session, 2013, to provide for revenue from motor fuel taxes to be used solely for constructing, maintaining, and acquiring rights-of-way for certain public roadways and to provide for the transfer of certain general revenue to the economic stabilization fund and the available school fund is approved by the voters. If that amendment is not approved by the voters, this section has no effect.

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

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

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

(2) exceeds the first \$3.6 billion of money described by Subdivision (1) that is received in that fiscal year.

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

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

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

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

SECTION 3. Section 55.002, Transportation Code, is amended by adding Subsection (e) to read as follows:

(e) The commission may use money from the Texas Mobility Fund to provide funding, including through a loan, for a port security project, a port transportation project, or a project eligible for funding under Subsection (c).

SECTION 4. (a) In this section, "biennial state taxes and fees general revenue estimate" means the amount of revenue stated in the comptroller's estimate provided in advance of the regular legislative session as required by Section 49a, Article III, Texas Constitution, that, based on the laws in effect at the time the estimate is made, is anticipated to be received by and for the state from collections of taxes and fees the revenue from which is anticipated to be deposited to the credit of the general revenue fund and is not set aside by law for a particular purpose or entity.

(b) On the 91st day of the state fiscal year beginning September 1, 2013, an amount of money equal to the amount by which transfers to the economic stabilization fund during the state fiscal year ending August 31, 2013, exceed the estimated amount of transfers to be made to that fund during that fiscal year as contained in the biennial state taxes and fees general revenue estimate for the state fiscal biennium ending

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August 31, 2013, is appropriated from the economic stabilization fund to the comptroller of public accounts for the purpose of immediately depositing that amount to the credit of the state highway fund. Money deposited to the credit of the state highway fund under this section is appropriated to the Texas Department of Transportation for the state fiscal biennium ending August 31, 2015, for the purposes of constructing, maintaining, and acquiring rights-of-way for public roadways other than toll roads.

(c) On the 91st day of the state fiscal year beginning September 1, 2014, an amount of money equal to the amount by which transfers to the economic stabilization fund during the state fiscal year ending August 31, 2014, exceed the estimated amount of transfers to be made to that fund during that fiscal year as contained in the biennial state taxes and fees general revenue estimate for the state fiscal biennium ending August 31, 2015, is appropriated from the economic stabilization fund to the comptroller of public accounts for the purpose of immediately depositing that amount to the credit of the state highway fund. Money deposited to the credit of the state highway fund under this section is appropriated to the Texas Department of Transportation for the state fiscal biennium ending August 31, 2015, for the purposes of constructing, maintaining, and acquiring rights-of-way for public roadways other than toll roads.

(d) This section takes effect only if:

- (1) this Act receives a vote of two-thirds of the members present in each house of the legislature, as provided by Section 49-g(m), Article III, Texas Constitution; and
- (2) the constitutional amendment proposed by House Joint Resolution No. 2 or similar legislation of the 83rd Legislature, 2nd Called Session, 2013, is not approved by the voters.

SECTION 5. (a) In this section, "biennial state taxes and fees

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general revenue estimate" means the amount of revenue stated in the comptroller's estimate provided in advance of the regular legislative session as required by Section 49a, Article III, Texas Constitution, that, based on the laws in effect at the time the estimate is made, is anticipated to be received by and for the state from collections of taxes and fees the revenue from which is anticipated to be deposited to the credit of the general revenue fund and is not set aside by law for a particular purpose or entity, including probable changes to that anticipated revenue as shown in supplemental statements submitted in accordance with Section 49a, Article III, Texas Constitution.

(b) The comptroller of public accounts shall deposit to the credit of the state highway fund an amount of money equal to the amount by which the revenue derived from state taxes and fees that is received by the comptroller in the state fiscal biennium ending August 31, 2015, exceeds the estimate of revenue contained in the biennial state taxes and fees general revenue estimate for that biennium. The amount of money deposited to the credit of the state highway fund under this section may not exceed \$2,000,000,000.

(c) This section expires September 1, 2015.

SECTION 6. (a) A joint committee shall conduct a study to evaluate and make recommendations regarding the issues described by Subsection (d) of this section.

(b) The committee is composed of eight members appointed as follows:

(1) four members of the senate appointed by the lieutenant governor; and

(2) four members of the house of representatives appointed by the speaker of the house of representatives.

(c) The speaker of the house of representatives and the lieutenant governor jointly shall designate a chair or,

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alternatively, designate two co-chairs from among the committee membership.

(d) The committee shall:

(1) consider whether the continued use of oil and gas production tax amounts received by this state in the fiscal year ending August 31, 1987, to determine certain amounts to be transferred to the economic stabilization fund under Sections 49-g(d) and (e), Article III, Texas Constitution, is appropriate, or whether different figures should be used when calculating amounts to be transferred to the fund;

(2) consider whether the current percentage allocations of certain oil and gas production tax revenue under Sections 49-g(d) and (e), Article III, Texas Constitution, are appropriate, or whether changes should be made to those allocations;

(3) consider whether the manner in which the limitation on the balance of the economic stabilization fund under Section 49-g(g), Article III, Texas Constitution, is currently prescribed is appropriate, or whether changes should be made to the way that limitation is prescribed; and

(4) examine whether the constitutional provisions relating to the permissible uses of money in the economic stabilization fund and the vote requirements necessary to appropriate money from the fund for those uses are appropriate and whether changes should be made to either the permissible uses of money in the fund or the vote requirement to appropriate money from the fund.

(e) The committee may adopt rules necessary to carry out the committee's duties under this section.

(f) Except as otherwise specifically provided by this section, the committee may operate in the same manner as a joint committee of the 83rd Legislature.

(g) Not later than November 1, 2014, the committee shall report to the governor and the legislature the recommendations developed by the committee under this

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section.
(h) This section expires January 1, 2015.

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

SECTION 8. *Except as otherwise provided by this Act*, this Act takes effect on the 91st day after the last day of the legislative session.

No equivalent provision.

SECTION 2. This Act takes effect on the 91st day after the last day of the legislative session.