

Amend CSHB 1 (house committee printing) by adding the following appropriately numbered SECTION to the bill and renumbering subsequent SECTIONS of the bill accordingly:

SECTION _____. (a) Section 162.102, Tax Code, is amended to read as follows:

Sec. 162.102. TAX RATE. The gasoline tax rate is 30 [~~20~~] cents for each net gallon or fractional part on which the tax is imposed under Section 162.101.

(b) Section 162.202, Tax Code, is amended to read as follows:

Sec. 162.202. TAX RATE. The diesel fuel tax rate is 30 [~~20~~] cents for each net gallon or fractional part on which the tax is imposed under Section 162.201.

(c) Subchapter F, Chapter 162, Tax Code, is amended by adding Section 162.507 to read as follows:

Sec. 162.507. ALLOCATION OF CERTAIN REVENUE TO CERTAIN TRANSPORTATION-RELATED PROJECTS. (a) Notwithstanding any other provision of this chapter, all net proceeds from taxes collected under Subchapters B and C attributable to the portion of the tax rates that exceed 20 cents, but do not exceed 30 cents, for each net gallon or fractional part on which the taxes are imposed shall be deposited as follows:

(1) one-fourth to the credit of the available school fund; and

(2) the remainder to the credit of the state highway fund.

(b) Subject to the limitations on the use of revenue derived from taxes imposed on motor fuels and lubricants prescribed by Section 7-a, Article VIII, Texas Constitution, revenue deposited to the credit of the state highway fund under this section may be appropriated only to the Texas Department of Transportation to provide funding for current and future transportation infrastructure projects, including intermodal projects, to relieve congestion on public roadways, enhance public safety, facilitate the movement of commercial freight, and improve air quality. Revenue deposited under this section may not be used for projects involving toll roads.

(d) The change in law made by this section does not affect taxes imposed before the effective date of this section, and the law in effect before that date is continued in effect for purposes of the liability for and collection of those taxes.

(e) This section takes effect on the first day of the first month beginning on or after the 91st day after the last day of the legislative session.