

By: S. Davis of Harris

H.B. No. 756

A BILL TO BE ENTITLED

AN ACT

relating to the establishment of a program to refund annually certain dedicated tax or fee revenues that remain unspent for the particular purposes or entities for which they were collected.

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

SECTION 1. Subchapter F, Chapter 403, Government Code, is amended by adding Section 403.0952 to read as follows:

Sec. 403.0952. REFUNDING CERTAIN UNSPENT DEDICATED GENERAL REVENUES. (a) Not later than the 10th business day of each state fiscal year, and notwithstanding any other statute dedicating or setting aside revenue for a particular purpose or entity, the comptroller shall identify statutorily dedicated revenues derived from a state tax or fee that are deposited to the credit of an account in the general revenue fund during the preceding state fiscal year and that are not spent or obligated to be spent for the purpose for which the revenues were set aside. This section does not apply to revenues dedicated by the Texas Constitution, revenues held in trust, or revenues for which separate accounting is required by federal law.

(b) Not later than the 15th business day of each state fiscal year, the comptroller shall transfer to a special fund outside the general revenue fund from each dedicated revenue account in the general revenue fund an amount equal to the amount held in that account of the preceding state fiscal year's unspent

1 and unobligated collected dedicated revenues as determined under
2 Subsection (a).

3 (c) Revenues transferred to the special fund may be
4 appropriated only for the purpose of refunding the unspent portions
5 of the dedicated taxes or fees to the persons who paid the taxes or
6 fees, as applicable, in a manner provided by the comptroller under
7 this section.

8 (d) The comptroller by rule shall develop and implement a
9 program to refund annually unspent revenues of dedicated taxes and
10 fees to the payers of the taxes and fees in a manner calculated to
11 most efficiently return the unspent revenues:

12 (1) to the persons who paid the taxes and fees in
13 amounts proportionate to the amounts of the taxes or fees each
14 person paid during the preceding state fiscal year, to the extent
15 the persons practicably may be identified; and

16 (2) to the extent payers practicably are not
17 identifiable, to the class of persons who constitute the payers of
18 the taxes or fees.

19 (e) A state agency, on the request of the comptroller,
20 shall:

21 (1) provide to the comptroller information the
22 comptroller considers helpful to identify payers of dedicated taxes
23 or fees subject to a partial refund under this section; and

24 (2) adopt rules as necessary to gather information
25 helpful to the comptroller's program implemented under this
26 section.

27 (f) To pay for the expenses incurred under this section, the

1 comptroller may use not more than two percent of the revenues
2 appropriated from the special fund for the purpose of the refunding
3 program implemented under Subsection (d).

4 SECTION 2. This Act takes effect September 1, 2013.