

By: Harper-Brown

H.B. No. 1105

A BILL TO BE ENTITLED

1 AN ACT
2 relating to the allocation of certain motor fuel tax revenue to the
3 state highway fund.

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

5 SECTION 1. Section 162.502(b), Tax Code, is amended to read
6 as follows:

7 (b) The comptroller shall allocate and deposit these
8 unclaimed refunds as follows:

9 (1) 25 percent of the revenues based on unclaimed
10 refunds of taxes paid on motor fuel used in motorboats shall be
11 deposited to the credit of the available school fund; and

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

15 SECTION 2. Section 162.5025(b), Tax Code, is amended to
16 read as follows:

17 (b) The comptroller shall allocate to the state highway
18 [~~general revenue~~] fund the amount determined under Subsection
19 (a)(2).

20 SECTION 3. Section 162.5045, Tax Code, is amended to read as
21 follows:

22 Sec. 162.5045. ALLOCATION OF TAXES PAID ON UNDYED DIESEL
23 FUEL USED OFF-HIGHWAY. On or before the fifth workday after the end
24 of each month, the comptroller shall determine as accurately as

1 possible for the period since the latest determination under this
2 section the number of gallons of undyed diesel fuel used for
3 purposes other than to propel a motor vehicle on the public highways
4 of this state. From the number of gallons so determined, the
5 comptroller shall compute the amount of taxes that were paid on that
6 undyed diesel fuel and shall allocate and deposit that amount to the
7 credit of the state highway [~~general revenue~~] fund.

8 SECTION 4. Section 162.502(c), Tax Code, is repealed.

9 SECTION 5. This Act takes effect September 1, 2013.