

By: Paxton

S.B. No. 309

A BILL TO BE ENTITLED

AN ACT

relating to the state highway fund.

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

SECTION 1. Section 151.801, Tax Code, is amended by amending Subsections (a) and (d) and adding Subsection (b-1) to read as follows:

(a) Except for the amounts allocated under Subsections (b), (b-1), and (c), all proceeds from the collection of the taxes imposed by this chapter shall be deposited to the credit of the general revenue fund.

(b-1) The amount of the proceeds from the collection of the taxes imposed by this chapter on the sale, storage, or use of new and used motor vehicle tires and new and used motor vehicle parts shall be deposited to the credit of the state highway fund.

(d) The comptroller shall determine the amount to be deposited to the highway fund under Subsections [~~Subsection~~] (b) and (b-1) according to available statistical data indicating the estimated average or actual consumption or sales of lubricants used to propel motor vehicles over the public roadways, new and used motor vehicle tires, and new and used motor vehicle parts. The comptroller shall determine the amounts to be deposited to the funds or accounts under Subsection (c) according to available statistical data indicating the estimated or actual total receipts in this state from taxable sales of sporting goods. If satisfactory

1 data are not available, the comptroller may require taxpayers who  
2 make taxable sales or uses of those lubricants, motor vehicle  
3 tires, motor vehicle parts, or ~~of~~ sporting goods to report to the  
4 comptroller as necessary to make the allocation required by  
5 Subsection (b), (b-1), or (c).

6 SECTION 2. Section 162.5045, Tax Code, is amended to read as  
7 follows:

8 Sec. 162.5045. ALLOCATION OF TAXES PAID ON UNDYED DIESEL  
9 FUEL USED OFF-HIGHWAY. On or before the fifth workday after the end  
10 of each month, the comptroller shall determine as accurately as  
11 possible for the period since the latest determination under this  
12 section the number of gallons of undyed diesel fuel used for  
13 purposes other than to propel a motor vehicle on the public highways  
14 of this state. From the number of gallons so determined, the  
15 comptroller shall compute the amount of taxes that were paid on that  
16 undyed diesel fuel and shall allocate and deposit that amount to the  
17 credit of the state highway ~~[general revenue]~~ fund.

18 SECTION 3. Section 201.115(d), Transportation Code, is  
19 amended to read as follows:

20 (d) Notwithstanding Section 222.001, money in the state  
21 highway fund may be used to repay a loan under this section, if  
22 permissible under the Texas Constitution and appropriated by the  
23 legislature for that purpose.

24 SECTION 4. Section 222.001, Transportation Code, is amended  
25 by amending Subsection (a) and adding Subsection (c) to read as  
26 follows:

27 (a) Money that is required to be used for public roadways by

the Texas Constitution or federal law and that is deposited in the state treasury to the credit of the state highway fund, including money deposited to the credit of the state highway fund under Title 23, United States Code, may be used only:

(1) to improve the state highway system; or

(2) to mitigate adverse environmental effects that result directly from construction or maintenance of a state highway by the department[~~; or~~

~~[(3) by the Department of Public Safety to police the state highway system and to administer state laws relating to traffic and safety on public roads].~~

(c) Except as otherwise provided by this code, money in the state highway fund that is not described by Subsection (a) may be used only to improve the state highway system.

SECTION 5. Section 222.073, Transportation Code, is amended to read as follows:

Sec. 222.073. PURPOSES OF INFRASTRUCTURE BANK. To the extent permissible under [~~Notwithstanding~~] Section 222.001, the commission shall use money deposited in the bank to:

(1) encourage public and private investment in transportation facilities both within and outside of the state highway system, including facilities that contribute to the multimodal and intermodal transportation capabilities of the state; and

(2) develop financing techniques designed to:

(A) expand the availability of funding for transportation projects and to reduce direct state costs;

1                   (B) maximize private and local participation in  
2 financing projects; and

3                   (C) improve the efficiency of the state  
4 transportation system.

5           SECTION 6. Section 222.002, Transportation Code, is  
6 repealed.

7           SECTION 7. This Act takes effect September 1, 2015.

8           SECTION 8. This Act takes effect only if the constitutional  
9 amendment proposed by the 83rd Legislature, Regular Session, 2013,  
10 prescribing the purposes for which revenue from motor vehicle  
11 registration fees, taxes on motor fuels and lubricants and motor  
12 vehicle tires and parts, and certain revenues received from the  
13 federal government may be used is approved by the voters. If that  
14 amendment is not approved by the voters, this Act has no effect.