

By: Lucio

S.B. No. 1140

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. Subchapter A, Chapter 151, Tax Code, is amended by adding Section 151.0029 to read as follows:

Sec. 151.0029. "AUTOMOTIVE ACCESSORY." "Automotive accessory" means an item that is used in conjunction with or attached to an automobile but is not essential to the basic function of an automobile. The term includes aftermarket modifications and electronics, cleaning products, floor mats, air fresheners, paint, and window tinting.

SECTION 2. 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, new and used motor vehicle parts, and new automotive accessories shall be deposited to the credit of the state highway fund.

(d) The comptroller shall determine the amount to be

1 deposited to the highway fund under Subsections [~~Subsection~~] (b)
 2 and (b-1) according to available statistical data indicating the
 3 estimated average or actual consumption or sales of lubricants used
 4 to propel motor vehicles over the public roadways, new and used
 5 motor vehicle tires, new and used motor vehicle parts, and new
 6 automotive accessories. The comptroller shall determine the
 7 amounts to be deposited to the funds or accounts under Subsection
 8 (c) according to available statistical data indicating the
 9 estimated or actual total receipts in this state from taxable sales
 10 of sporting goods. If satisfactory data are not available, the
 11 comptroller may require taxpayers who make taxable sales or uses of
 12 those lubricants, motor vehicle tires, motor vehicle parts,
 13 automotive accessories, or [~~of~~] sporting goods to report to the
 14 comptroller as necessary to make the allocation required by
 15 Subsection (b), (b-1), or (c).

16 SECTION 3. Section 162.5045, Tax Code, is amended to read as
 17 follows:

18 Sec. 162.5045. ALLOCATION OF TAXES PAID ON UNDYED DIESEL
 19 FUEL USED OFF-HIGHWAY. On or before the fifth workday after the end
 20 of each month, the comptroller shall determine as accurately as
 21 possible for the period since the latest determination under this
 22 section the number of gallons of undyed diesel fuel used for
 23 purposes other than to propel a motor vehicle on the public highways
 24 of this state. From the number of gallons so determined, the
 25 comptroller shall compute the amount of taxes that were paid on that
 26 undyed diesel fuel and shall allocate and deposit that amount to the
 27 credit of the state highway [~~general revenue~~] fund.

SECTION 4. Section 201.115(d), Transportation Code, is amended to read as follows:

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

SECTION 5. Section 222.001, Transportation Code, is amended by amending Subsection (a) and adding Subsection (c) to read as follows:

(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 6. Section 222.073, Transportation Code, is amended to read as follows:

Sec. 222.073. PURPOSES OF INFRASTRUCTURE BANK. To the

1 extent permissible under [~~Notwithstanding~~] Section 222.001, the
2 commission shall use money deposited in the bank to:

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

8 (2) develop financing techniques designed to:

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

11 (B) maximize private and local participation in
12 financing projects; and

13 (C) improve the efficiency of the state
14 transportation system.

15 SECTION 7. Section 222.002, Transportation Code, is
16 repealed.

17 SECTION 8. This Act takes effect September 1, 2015, but only
18 if the constitutional amendment proposed by the 83rd Legislature,
19 Regular Session, 2013, prescribing the purposes for which revenue
20 from motor vehicle registration fees, taxes on motor fuels and
21 lubricants, motor vehicle tires and parts, and automotive
22 accessories, and certain revenues received from the federal
23 government may be used is approved by the voters. If that amendment
24 is not approved by the voters, this Act has no effect.