

By: Watson

S.J.R. No. 24

A JOINT RESOLUTION

proposing a constitutional amendment prohibiting the diversion of
and concerning the use of statutorily dedicated revenues.

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

SECTION 1. Article VIII, Texas Constitution, is amended by
adding Section 25 to read as follows:

Sec. 25. (a) The statutorily dedicated revenue fund is
created in the state treasury as a special fund outside the general
revenue fund.

(b) To the extent any state revenue by statute is dedicated
so that the revenue may be appropriated only for use for one or more
particular purposes or by one or more particular entities, the
comptroller of public accounts shall deposit the dedicated revenue
into the statutorily dedicated revenue fund to the credit of an
appropriate account created for appropriations consistent with the
statutory dedication.

(c) Money deposited to the credit of an account in the
statutorily dedicated revenue fund:

(1) may be appropriated only for a use consistent with
the statutory dedication of the money;

(2) may not be considered available for the
comptroller's certification under Section 49a(b), Article III, of
this constitution for any purpose other than an appropriation for a
use consistent with the statutory dedication; and

(3) may not be transferred to another fund unless the

1 statutory dedication is repealed in accordance with Subsection (e)
2 of this section.

3 (d) The legislature may direct money in the state treasury
4 to be deposited to the credit of an account created in the
5 statutorily dedicated revenue fund, and money transferred to an
6 account may be used only as if the money were originally collected
7 under the statutory dedication associated with the account. State
8 tax revenue appropriated from an account in the statutorily
9 dedicated revenue fund is considered state tax revenue dedicated by
10 this constitution for the purposes of Section 22 of this article.

11 (e) The legislature by a bill enacted by a two-thirds vote
12 of the members present in each house may alter a statutory
13 dedication of revenue by amending the statute that enacted the
14 dedication. Such an amendment is effective to rededicate the
15 unappropriated balance of the revenue collected for the previously
16 dedicated purpose or purposes or for the previously dedicated
17 entity or entities as provided by the amended statute. The
18 legislature may repeal a statutory dedication of money in an
19 account created in the statutorily dedicated revenue fund only by
20 the enactment, by a two-thirds vote of the members present in each
21 house, of a bill expressly repealing the statutory dedication and
22 directing the comptroller to transfer the unappropriated balance of
23 the account associated with the statutory dedication to the credit
24 of the general revenue fund or of a fund or account in the state
25 treasury consistent with another use of the money as provided by
26 that bill. A bill described by this subsection may not affect more
27 than one account in the statutorily dedicated revenue fund.

1 (f) Subsection (b) of this section does not apply to revenue
2 that is otherwise dedicated by this constitution, regardless of the
3 manner that revenue is addressed by statute, and revenue otherwise
4 dedicated by this constitution may not be deposited to the
5 statutorily dedicated revenue fund.

6 SECTION 2. The following temporary provision is added to
7 the Texas Constitution:

8 TEMPORARY PROVISION. (a) This temporary provision applies
9 to the constitutional amendment proposed by the 83rd Legislature,
10 Regular Session, 2013, prohibiting the diversion of and concerning
11 the use of statutorily dedicated revenues.

12 (b) Section 25, Article VIII, of this constitution takes
13 effect January 1, 2014.

14 (c) Sections 25(b) and (e), Article VIII, of this
15 constitution do not apply to a statutory dedication that was made
16 before the effective date of this temporary provision so that the
17 revenue may be appropriated only for use for one or more particular
18 purposes or by one or more particular entities or to revenue
19 collected under such a statutory dedication.

20 (d) Section 25(e), Article VIII, of this constitution does
21 not apply to a bill considered for the purposes of this subsection.
22 On or before January 1, 2020, for all revenue held in a dedicated
23 account in the general revenue fund the legislature by statute
24 shall:

25 (1) rededicate the revenue such that the revenue may
26 be appropriated only for use for one or more particular purposes or
27 by one or more particular entities and provide for the transfer of

1 the balance to the statutorily dedicated revenue fund; or

2 (2) repeal the statute or statutes purporting to
3 dedicate the revenue and provide for the revenue to be transferred
4 to the undedicated portion of the general revenue fund in the state
5 treasury or as otherwise provided by law.

6 (e) On January 1, 2020, the comptroller of public accounts
7 shall:

8 (1) transfer the unappropriated and unencumbered
9 balance of each dedicated account in the general revenue fund that
10 is rededicated as provided by Subsection (d)(1) of this temporary
11 provision to the credit of an account in the statutorily dedicated
12 revenue fund that is associated with the corresponding one or more
13 particular purposes or one or more particular entities; and

14 (2) for each dedicated general revenue fund account to
15 which Subsection (d) of this temporary provision applies that
16 remains unaffected by a statute enacted or amended as required by
17 Subsection (d) of this temporary provision, transfer the
18 unappropriated and unencumbered balance of the account to the
19 credit of an account in the statutorily dedicated revenue fund.

20 (f) This temporary provision expires January 1, 2023.

21 SECTION 3. This proposed constitutional amendment shall be
22 submitted to the voters at an election to be held November 5, 2013.
23 The ballot shall be printed to provide for voting for or against the
24 proposition: "The constitutional amendment prohibiting the
25 diversion of and concerning the use of statutorily dedicated
26 revenues."