

By: Leach

H.B. No. 203

A BILL TO BE ENTITLED

1 AN ACT
2 relating to the allocation of revenue derived from the taxes
3 imposed on the sale, storage, or use of new and used motor vehicle
4 tires and parts to the state highway fund and to the uses of that
5 revenue.

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

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

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

14 (b-1) The amount of the proceeds from the collection of the
15 taxes imposed by this chapter on the sale, storage, or use of new
16 and used motor vehicle tires and new and used motor vehicle parts
17 shall be deposited to the credit of the state highway fund. Money
18 deposited to the state highway fund under this subsection may not be
19 used for toll roads.

20 (d) The comptroller shall determine the amount to be
21 deposited to the state highway fund under Subsections [~~Subsection~~]
22 (b) and (b-1) according to available statistical data indicating
23 the estimated average or actual consumption or sales of lubricants
24 used to propel motor vehicles over the public roadways, new and used

1 motor vehicle tires, and new and used motor vehicle parts. The
2 comptroller shall determine the amounts to be deposited to the
3 funds or accounts under Subsection (c) according to available
4 statistical data indicating the estimated or actual total receipts
5 in this state from taxable sales of sporting goods. If satisfactory
6 data are not available, the comptroller may require taxpayers who
7 make taxable sales or uses of those lubricants, motor vehicle
8 tires, motor vehicle parts, or ~~of~~ sporting goods to report to the
9 comptroller as necessary to make the allocation required by
10 Subsection (b), (b-1), or (c).

11 SECTION 2. The change in law made by this Act does not
12 affect taxes imposed before the effective date of this Act, and the
13 law in effect before the effective date of this Act is continued in
14 effect for purposes of the liability for and collection and deposit
15 of those taxes.

16 SECTION 3. This Act takes effect September 1, 2015.