

By: McClendon

H.B. No. 395

A BILL TO BE ENTITLED

AN ACT

relating to the rates of the state motor fuel taxes and to the use of additional revenue derived from those taxes; increasing the rates of certain taxes.

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

SECTION 1. Section 162.102, Tax Code, is amended to read as follows:

Sec. 162.102. TAX RATE. The gasoline tax rate is 30 [20] cents for each net gallon or fractional part on which the tax is imposed under Section 162.101.

SECTION 2. Section 162.202, Tax Code, is amended to read as follows:

Sec. 162.202. TAX RATE. The diesel fuel tax rate is 30 [20] cents for each net gallon or fractional part on which the tax is imposed under Section 162.201.

SECTION 3. Section 162.301(b), Tax Code, is amended to read as follows:

(b) The liquefied gas tax rate is 25 [15] cents a gallon.

SECTION 4. Sections 162.305(a) and (c), Tax Code, are amended to read as follows:

(a) A user of liquefied gas for the propulsion of a motor vehicle on the public highways of this state shall pay in advance annually on each motor vehicle owned, operated, and licensed in this state by that person a tax based on the registered gross weight

and mileage driven the previous year in the following schedule:

	Less than 5,000 miles	5,000 to 9,999 miles	10,000 to 14,999 miles	15,000 miles and over
Class A: Less than 4,000 pounds	\$ <u>50</u> [30]	\$ <u>100</u> [60]	\$ <u>150</u> [90]	\$ <u>200</u> [120]
Class B: 4,001 to 10,000 pounds	<u>70</u> [42]	<u>140</u> [84]	<u>210</u> [126]	<u>280</u> [168]
Class C: 10,001 to 15,000 pounds	<u>80</u> [48]	<u>160</u> [96]	<u>240</u> [144]	<u>320</u> [192]
Class D: 15,001 to 27,500 pounds	<u>140</u> [84]	<u>280</u> [168]	<u>420</u> [252]	<u>560</u> [336]
Class E: 27,501 to 43,500 pounds	<u>210</u> [126]	<u>420</u> [252]	<u>630</u> [378]	<u>840</u> [504]
Class F: 43,501 pounds and over	<u>310</u> [186]	<u>620</u> [372]	<u>930</u> [558]	<u>1,240</u> [744]

(c) The following special-use liquefied gas tax decal and tax shall be required for the types of vehicles described below:

Class T: Transit carrier vehicles operated by a transit company-- \$740 [~~\$444~~]

SECTION 5. Section 162.353(a), Tax Code, is amended to read as follows:

(a) The rate of the tax under Sections 162.351 and 162.352 is 25 [~~15~~] cents for each:

(1) gasoline gallon equivalent or fractional part of compressed natural gas or liquefied natural gas; or

(2) diesel gallon equivalent or fractional part of compressed natural gas or liquefied natural gas.

SECTION 6. Subchapter F, Chapter 162, Tax Code, is amended by adding Section 162.507 to read as follows:

Sec. 162.507. ALLOCATION OF CERTAIN REVENUE TO CERTAIN TRANSPORTATION-RELATED PROJECTS. (a) This section applies to:

(1) all net proceeds from taxes collected at the rate provided by Section 162.102 attributable to the portion of the tax

rate that exceeds 20 cents, but does not exceed 30 cents, for each net gallon or fractional part on which the taxes are imposed;

(2) all net proceeds from taxes collected at the rate provided by Section 162.202 attributable to the portion of the tax rate that exceeds 20 cents, but does not exceed 30 cents, for each net gallon or fractional part on which the taxes are imposed;

(3) all net proceeds from taxes collected at the rate provided by Section 162.301(b) attributable to the portion of the tax rate that exceeds 15 cents, but does not exceed 25 cents, for each gallon on which the taxes are imposed, including the net proceeds of the taxes collected as provided by Sections 162.305(a) and (c); and

(4) all net proceeds from taxes collected at the rate provided by Section 162.353(a) attributable to the portion of the tax rate that exceeds 15 cents, but does not exceed 25 cents, for each:

(A) gasoline gallon equivalent or fractional part of compressed natural gas or liquefied natural gas on which the taxes are imposed; and

(B) diesel gallon equivalent or fractional part of compressed natural gas or liquefied natural gas on which the taxes are imposed.

(b) Notwithstanding any other provision of this chapter, the money to which this section applies shall be deposited as follows:

(1) one-fourth to the credit of the available school fund; and

1 (2) the remainder to the credit of the state highway
2 fund.

3 (c) Subject to the limitations on the use of revenue derived
4 from taxes imposed on motor fuels and lubricants prescribed by
5 Section 7-a, Article VIII, Texas Constitution, revenue deposited to
6 the credit of the state highway fund under this section may be
7 appropriated only to the Texas Department of Transportation to
8 provide funding for planning, development, and implementation of
9 current and future transportation infrastructure projects,
10 including intermodal transportation projects other than toll
11 roads, to relieve congestion on public roadways, enhance public
12 safety, facilitate the movement of commercial freight, or improve
13 air quality.

14 SECTION 7. The changes in law made by this Act do not affect
15 tax liability accruing before the effective date of this Act. That
16 liability continues in effect as if this Act had not been enacted,
17 and the former law is continued in effect for the collection and
18 enforcement of those taxes.

19 SECTION 8. This Act takes effect September 1, 2015.