

By: Raymond

H.B. No. 2009

A BILL TO BE ENTITLED

AN ACT

relating to the use of certain aviation and air transportation-related tax proceeds for aviation facilities development.

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

SECTION 1. Section 151.801, Tax Code, is amended by amending Subsections (a), (d), and (e) and adding Subsection (c-2) to read as follows:

(a) Except for the amounts allocated under Subsections (b), ~~and~~ (c), and (c-2), all proceeds from the collection of the taxes imposed by this chapter shall be deposited to the credit of the general revenue fund.

(c-2) The following amounts shall be deposited to the credit of the aviation development account under Section 21.1045, Transportation Code:

(1) the proceeds from taxes imposed by this chapter that are collected by an airline; and

(2) the proceeds from taxes imposed by this chapter on:

(A) an airline;

(B) the sale or use of an aircraft or an aircraft part or accessory;

(C) the rental of an aircraft;

(D) the sale of a taxable item sold at an airport;

1 and

2 (E) any other sale or use the comptroller
3 determines by rule to be related to aviation or air transportation.

4 (d) The comptroller shall determine the amount to be
5 deposited to the highway fund under Subsection (b) according to
6 available statistical data indicating the estimated average or
7 actual consumption or sales of lubricants used to propel motor
8 vehicles over the public roadways. The comptroller shall determine
9 the amounts to be deposited to the funds or accounts under
10 Subsection (c) according to available statistical data indicating
11 the estimated or actual total receipts in this state from taxable
12 sales of sporting goods. The comptroller shall determine the
13 amount to be deposited under Subsection (c-2) according to
14 available statistical data indicating the estimated or actual total
15 receipts in this state from taxable sales or uses described by
16 Subsection (c-2). If satisfactory data are not available, the
17 comptroller may require taxpayers who make taxable sales or uses of
18 those lubricants, [or] of sporting goods, or of taxable items
19 subject to the taxable sales or uses described by Subsection (c-2)
20 to report to the comptroller as necessary to make the allocation
21 required by Subsection (b), [or] (c), or (c-2).

22 (e) In this section:

23 (1) "Aircraft" has the meaning assigned by Section
24 151.328.

25 (1-a) "Airline" means a certificated or licensed
26 operator of aircraft for the purpose of transporting persons or
27 property for hire in the regular course of business in this state.

1 (1-b) "Motor vehicle" means a trailer, a semitrailer,
2 or a self-propelled vehicle in or by which a person or property can
3 be transported upon a public highway. "Motor vehicle" does not
4 include a device moved only by human power or used exclusively on
5 stationary rails or tracks, a farm machine, a farm trailer, a
6 road-building machine, or a self-propelled vehicle used
7 exclusively to move farm machinery, farm trailers, or road-building
8 machinery.

9 (2) "Sporting goods" means an item of tangible
10 personal property designed and sold for use in a sport or sporting
11 activity, excluding apparel and footwear except that which is
12 suitable only for use in a sport or sporting activity, and excluding
13 board games, electronic games and similar devices, aircraft and
14 powered vehicles, and replacement parts and accessories for any
15 excluded item.

16 SECTION 2. Subchapter I, Chapter 171, Tax Code, is amended
17 by adding Section 171.402 to read as follows:

18 Sec. 171.402. ALLOCATION OF CERTAIN REVENUE TO AVIATION
19 DEVELOPMENT. Notwithstanding Section 171.401, the comptroller
20 shall deposit the revenue from the tax imposed by this chapter on a
21 taxable entity that is an airline, as defined by Section
22 151.801(e), to the credit of the aviation development account under
23 Section 21.1045, Transportation Code.

24 SECTION 3. Subchapter C, Chapter 21, Transportation Code,
25 is amended by adding Section 21.1045 to read as follows:

26 Sec. 21.1045. AVIATION DEVELOPMENT ACCOUNT. (a) The
27 aviation development account is a separate account in the general

1 revenue fund.

2 (b) The account consists of:

3 (1) deposits made under Sections 151.801 and 171.402,

4 Tax Code; and

5 (2) transfers to the account.

6 (c) Money in the account may be appropriated only to the
7 department for making grants and loans under this subchapter.

8 (d) Any money in the account not appropriated for a state
9 fiscal year remains in the account. The account is exempt from the
10 application of Section 403.095, Government Code.

11 SECTION 4. This Act takes effect September 1, 2015.