

By: Huffines

S.B. No. 61

A BILL TO BE ENTITLED

1 AN ACT
2 relating to the allocation and use of revenue derived from certain
3 transportation-related taxes.

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

5 SECTION 1. Section 43.001(b), Education Code, is amended to
6 read as follows:

7 (b) The available school fund, which shall be apportioned
8 annually to each county according to its scholastic population,
9 consists of:

10 (1) the distributions to the fund from the permanent
11 school fund as provided by Section 5(a), Article VII, Texas
12 Constitution;

13 (2) one-fourth of all revenue derived from all state
14 occupation taxes, exclusive of delinquencies and cost of
15 collection; and

16 (3) ~~[one-fourth of revenue derived from state gasoline
17 and special fuels excise taxes as provided by law; and~~

18 [~~4~~] all other appropriations to the available school
19 fund made by the legislature for public school purposes.

20 SECTION 2. Section 152.122, Tax Code, is amended to read as
21 follows:

22 Sec. 152.122. ALLOCATION AND USE OF TAX. (a) The
23 comptroller shall deposit the funds received under Sections
24 152.027, 152.047, and [Section] 152.121 ~~[of this code as follows:~~

1 ~~[(1) 1/4]~~ to the credit of the state highway
2 ~~[foundation school fund; and~~

3 ~~[(2) the remaining funds to the credit of the general~~
4 ~~revenue] fund.~~

5 (b) Money deposited to the state highway fund under this
6 section may be used only for acquiring rights-of-way and
7 constructing public roadways.

8 SECTION 3. Section 162.503(a), Tax Code, is amended to read
9 as follows:

10 (a) On or before the fifth workday after the end of each
11 month, the comptroller, after making all deductions for refund
12 purposes and for the amounts allocated under Sections 162.502 and
13 162.5025, shall allocate the net remainder of the taxes collected
14 under Subchapter B as follows:

15 (1) three-fourths ~~[one-fourth of the tax shall be~~
16 ~~deposited to the credit of the available school fund;~~

17 ~~[(2) one-half]~~ of the tax shall be deposited to the
18 credit of the state highway fund for the construction and
19 maintenance of the state road system under existing law; and

20 (2) (2) ~~[(3)]~~ from the remaining one-fourth of the tax the
21 comptroller shall:

22 (A) deposit to the credit of the county and road
23 district highway fund all the remaining tax receipts until a total
24 of \$7,300,000 has been credited to the fund each fiscal year; and

25 (B) after the amount required to be deposited to
26 the county and road district highway fund has been deposited,
27 deposit to the credit of the state highway fund the remainder of the

1 one-fourth of the tax, the amount to be provided on the basis of
2 allocations made each month of the fiscal year, which sum shall be
3 used by the Texas Department of Transportation for the
4 construction, improvement, and maintenance of farm-to-market
5 roads.

6 SECTION 4. Section 162.504(a), Tax Code, is amended to read
7 as follows:

8 (a) On or before the fifth workday after the end of each
9 month, the comptroller, after making deductions for refund
10 purposes, for the administration and enforcement of this chapter,
11 and for the amounts allocated under Section 162.5025, shall deposit
12 [~~allocate~~] the remainder of the taxes collected under Subchapter C
13 [~~as follows:~~

14 [~~(1) one-fourth of the taxes shall be deposited to the~~
15 ~~credit of the available school fund; and~~

16 [~~(2) three-fourths of the taxes shall be deposited]~~ to
17 the credit of the state highway fund.

18 SECTION 5. Section 162.505, Tax Code, is amended to read as
19 follows:

20 Sec. 162.505. ALLOCATION OF LIQUEFIED GAS TAX. On or before
21 the fifth workday after the end of each month, the comptroller,
22 after making deductions for refund purposes and for the
23 administration and enforcement of this chapter, shall deposit
24 [~~allocate~~] the remainder of the taxes collected under Subchapter D
25 [~~as follows:~~

26 [~~(1) one-fourth of the taxes shall be deposited to the~~
27 ~~credit of the available school fund; and~~

1 [~~(2) three-fourths of the taxes shall be deposited~~] to
2 the credit of the state highway fund.

3 SECTION 6. Section [152.1222](#), Tax Code, is repealed.

4 SECTION 7. This Act takes effect January 1, 2016, but only
5 if the constitutional amendment proposed by the 84th Legislature,
6 Regular Session, 2015, prescribing the purposes for which revenues
7 from motor vehicle registration fees and taxes on motor fuels and
8 lubricants may be used is approved by the voters. If that amendment
9 is not approved by the voters, this Act has no effect.