

BILL ANALYSIS

Senate Research Center
86R9308 SRA-D

H.B. 1243
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Finance
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Engrossed

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

Drug courts in counties throughout Texas not only benefit offenders through judicially-led intervention programs, but also help reduce recidivism through immediate treatment. Despite the benefits they provide, many counties throughout the state do not have drug courts. These counties often attribute the absence of such court to a lack of available resources.

H.B. 1243 seeks to bolster drug court programs in Texas by providing for the allocation of a portion of mixed beverage taxes to fund drug courts. The bill does not assess any new taxes, but rather allows for the re-direction of revenue to an already existing account. This would both provide more resources for existing drug courts and encourage the establishment of new ones.

H.B. 1243 amends current law relating to the allocation of certain revenue from mixed beverage gross receipts and sales taxes.

RULEMAKING AUTHORITY

This bill does not expressly grant any additional rulemaking authority to a state officer, institution, or agency.

SECTION BY SECTION ANALYSIS

SECTION 1. Amends the heading to Subchapter C, Chapter 183, Tax Code, to read as follows:

SUBCHAPTER C. DISPOSITION OF PROCEEDS

SECTION 2. Amends Subchapter C, Chapter 183, Tax Code, by adding Section 183.053, as follows:

Sec. 183.053. ALLOCATION OF CERTAIN REVENUE TO DRUG COURT ACCOUNT. Requires the comptroller of public accounts of the state of Texas (comptroller) to deposit one percent of the taxes received under Subchapters B (Mixed Beverage Gross Receipts Tax) and B-1 (Mixed Beverage Sales Tax) to the credit of the drug court account described by Article 102.0178 (Costs Attendant to Certain Intoxication and Drug Convictions), Code of Criminal Procedure.

SECTION 3. Effective date: September 1, 2019.