**BILL ANALYSIS**

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| Senate Research Center | H.B. 1256 |
|  | By: Ashby et al. (Huffman) |
|  | Finance |
|  | 5/19/2021 |
|  | Engrossed |

**AUTHOR'S / SPONSOR'S STATEMENT OF INTENT**

Specialty court programs have been successfully implemented in a number of counties throughout Texas. These courts not only benefit offenders through judicial intervention programs but also help to save the state money and reduce recidivism through immediate treatment. However, it has been noted that many counties throughout the state are without specialty courts, a fact that has been attributed to a lack of available resources at the county level.

H.B. 1256 seeks to bolster funding for specialty court programs in Texas by directing one percent of certain mixed beverage taxes to be deposited to the credit of the specialty court account for use by the criminal justice division within the governor's office.

H.B. 1256 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. Provides that this Act may be cited as the Judge Ruben G. Reyes Act.

SECTION 2. Amends the heading to Subchapter C, Chapter 183, Tax Code, to read as follows:

SUBCHAPTER C. DISPOSITION OF PROCEEDS

SECTION 3. Amends Subchapter C, Chapter 183, Tax Code, by adding Section 183.053, as follows:

Sec. 183.053. ALLOCATION OF CERTAIN REVENUE FOR CERTAIN SPECIALTY COURT PROGRAMS. Requires the Comptroller of Public Accounts of the State of Texas 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 specialty court account established under Section 133.121 (Allocation of Fees to Specialty Court Account), Local Government Code. Authorizes money deposited to the account under this section to be used only for the purposes described by Section 133.121, Local Government Code.

SECTION 4. Effective date: September 1, 2021.