

By: Capriglione

H.B. No. 2737

A BILL TO BE ENTITLED

AN ACT

relating to the allocation of certain motor fuels tax revenue.

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

SECTION 1. Sections 162.503, 162.504, 162.505, and 162.506, Tax Code, are amended to read as follows:

Sec. 162.503. ALLOCATION OF GASOLINE TAX. ~~[(a)]~~ On or before the fifth workday after the end of each month, the comptroller, after making all deductions for refund purposes and for the amounts allocated under Sections 162.502 and 162.5025, shall allocate the net remainder of the taxes collected under Subchapter B as follows:

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

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

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

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

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

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

Sec. 162.504. ALLOCATION OF DIESEL FUEL TAX. ~~[(a)]~~ On or before the fifth workday after the end of each month, the comptroller, after making deductions for refund purposes, for the administration and enforcement of this chapter, and for the amounts allocated under Section 162.5025, shall deposit ~~[allocate]~~ the remainder of the taxes collected under Subchapter C ~~[as follows:~~

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

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

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

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

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

Sec. 162.506. ALLOCATION OF COMPRESSED NATURAL GAS AND LIQUEFIED NATURAL GAS TAX. On or before the fifth workday after

1 the end of each month, the comptroller, after making deductions for
2 refund purposes and for the administration and enforcement of this
3 chapter, shall deposit ~~[allocate]~~ the remainder of the taxes
4 collected under Subchapter D-1 ~~[as follows:]~~

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

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

9 SECTION 2. The changes in law made by this Act do not affect
10 tax liability accruing before the effective date of this Act. That
11 liability continues in effect as if this Act had not been enacted,
12 and the former law is continued in effect for the collection and
13 allocation of the revenue from those taxes.

14 SECTION 3. This Act takes effect September 1, 2017, but only
15 if the constitutional amendment proposed by the 84th Legislature,
16 Regular Session, 2015, to limit the purposes for which revenue from
17 motor vehicle registration fees and taxes on motor fuels and
18 lubricants may be used is approved by the voters. If that amendment
19 is not approved by the voters, this Act has no effect.