BILL ANALYSIS

Senate Research Center 76R8987 CBH-D S.J.R. 29 By: Wentworth Finance 4/26/1999 As Filed

DIGEST

Currently, motor fuel taxes provide most of the revenue to construct or maintain the interstate, national, and state highway system. Under this system those who use the roads the most are taxed the most, which provides a sound source of revenue for the construction and maintenance of needed infrastructure. However, no such system exists for local, municipal, or county roads. This bill would require the submission to the voters of a constitutional amendment to impose a local motor fuel tax to be used only for the maintenance of local roads.

PURPOSE

As proposed, S.J.R. 29 requires the submission to the voters of a constitutional amendment to impose a local motor fuel tax to be used only for the maintenance of local roads.

RULEMAKING AUTHORITY

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

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Article VIII, Texas Constitution, by amending Section 7-a and adding Section 7-c, as follows:

Sec. 7-a. Requires all state taxes on motor fuels to be used for the sole purpose of acquiring rights-of-way, constructing, maintaining, and policing public roadways. Makes conforming changes.

Sec. 7-c. Authorizes the legislature by general law to authorize the imposition of a local gasoline tax at a rate of one cent per gallon or fractional gallon of gasoline sold to be used only to repair and maintain local roads.

SECTION 2. Requires this proposed constitutional amendment to be submitted to the voters at an election to be held November 2, 1999. Sets forth the required language for the ballot.