

BILL ANALYSIS

Senate Research Center
79R2025 CBH-D

S.J.R. 15
By: Barrientos
Finance
3/12/2005
As Filed

AUTHOR'S/SPONSOR'S STATEMENT OF INTENT

As proposed, S.J.R. 15 amends the Texas Constitution to permit the legislature to authorize a county to tax the sale of gasoline in the county and to transfer the revenue to another political subdivision of the state in the same county or an adjacent county. S.J.R. 15 also allows the legislature to specify the purposes for which the revenue could be used.

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 Article III, Texas Constitution, by adding Section 52j, as follows:

Sec. 52j. (a) Authorizes the legislature, notwithstanding any other provision of this constitution, to authorize a county to enact a local tax on the sale of gasoline in the county and to transfer the tax revenue to another political subdivision of this state in which the county is located or to which the county is adjacent for use by the political subdivision for transportation purposes and to prescribe the transportation projects for which the revenue is authorized to be used.

(b) Provides that Section 7-a (Revenues from Motor Vehicle Registration Fees and Taxes on Motor Fuels and Lubricants; Purposes for Which Used), Article VIII, of this constitution does not apply to a tax authorized by this section.

SECTION 2. Requires this proposed constitutional amendment to be submitted to the voters at an election to be held November 8, 2005. Sets forth the required language for the ballot.