Senate Research Center 80R9964 JJT-D

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

As proposed, S.B. 1793 abolishes all funds, accounts, and revenue dedications created or recreated by the 80th Legislature, Regular Session, 2007, unless specifically exempted under separate sections of this bill. Any funds, accounts, or revenue dedications abolished under this bill would be deposited to the credit of the unobligated portion of the General Revenue Fund. This bill exempts dedications, funds, and accounts that were enacted before the 80th Legislature convened to comply with the Texas Constitution or federal requirements, or that remain exempt from the abolishment and removal of dedication provisions of the former Section 403.094(h), Government Code, and also exempts increases in existing fees that were previously dedicated or required to be deposited in a fund or account exempted prior to the 80th Legislature.

## **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. DEFINITION. Defines "state agency."

SECTION 2. ABOLITION OF FUNDS, ACCOUNTS, DEDICATIONS. Abolishes all funds and accounts created or re-created in the state treasury by an Act of the 80th Legislature, Regular Session, 2007, that becomes law and all dedications or rededications of revenue in the state treasury or otherwise collected by a state agency for a particular purpose by an Act of the 80th Legislature, Regular Session, 2007, that becomes law on the later of August 27, 2007, or the date the Act creating or re-creating the fund or account or dedicating or rededicating revenue takes effect, except as otherwise specifically provided by this Act.

SECTION 3. PREVIOUSLY EXEMPT DEDICATIONS, FUNDS, AND ACCOUNTS. Sets forth certain dedications, funds, accounts, or increases in fees or revenues to which Section 2 of this Act does not apply.

SECTION 4. ACCOUNTS IN GENERAL REVENUE FUND. Exempts the indigent health care support account created by House Bill No. 29 or similar legislation and the border security account and any other account created or re-created by Senate Bill No. 268 or similar legislation, and the revenue deposited to the credit of these accounts, from Section 2 of this Act. Creates these accounts in the general revenue fund, effective on the later of August 27, 2007, or the date the Act creating or re-creating the account takes effect, if created or re-created by an Act of the 80th Legislature, Regular Session, 2007, that becomes law.

SECTION 5. FUNDS TO BECOME ACCOUNTS. Exempts the tax holiday fund under House Bill No. 260 or similar legislation or a fund otherwise with the comptroller of public accounts (comptroller) and the revenue deposited to the credit of the account from Section 2 of this Act, and re-creates the account as an account in the general revenue fund, to the extent allowed by the Texas Constitution, effective on the later of August 27, 2007, or the date the Act creating or recreating the fund takes effect, if created or re-created by an Act of, or constitutional amendment proposed by, the 80th Legislature, Regular Session, 2007, that becomes law or is approved by the voters, as applicable. SECTION 6. REVENUE DEDICATION. Exempts from Section 2 of this Act all dedications or rededications of revenue collected by a state agency for a particular purpose to the state highway fund and all dedications or rededications to the Texas rail relocation and improvement fund made by House Bill No. 683 or similar legislation, effective on the later of August 27, 2007, or the date the Act dedicating or rededicating the revenue takes effect, if dedicated or rededicated by an Act of the 80th Legislature, Regular Session, 2007, that becomes law.

SECTION 7. FEDERAL FUNDS. Provides that Section 2 of this Act does not apply to funds created pursuant to an Act of the 80th Legislature, Regular Session, 2007, for which separate accounting is required by federal law, except that the funds are required to be deposited in accounts in the general revenue fund unless otherwise required by federal law.

SECTION 8. TRUST FUNDS. Provides that Section 2 of this Act does not apply to trust funds or dedicated revenue deposited to trust funds created under an Act of the 80th Legislature, Regular Session, 2007, except that the trust funds are required to be held in the state treasury, with the comptroller in trust, or outside the state treasury with the comptroller's approval.

SECTION 9. BOND FUNDS. Provides that Section 2 of this Act does not apply to bond funds and pledged funds created or affected by an Act of the 80th Legislature, Regular Session, 2007, except that the funds are required to be held in the state treasury, with the comptroller in trust, or outside the state treasury with the comptroller's approval.

SECTION 10. CONSTITUTIONAL FUNDS. Provides that Section 2 of this Act does not apply to funds or accounts that would be created or re-created by the Texas Constitution or revenue that would be dedicated or re-dedicated by the Texas Constitution under a constitutional amendment proposed by the 80th Legislature, Regular Session, 2007, or to dedicated revenue deposited to funds or accounts that would be so created or re-created, if the constitutional amendment is approved by the voters.

SECTION 11. SEPARATE FUNDS IN THE TREASURY. Exempts from Section 2 of this Act and creates as a separate fund in the state treasury, if created by an Act of the 80th Legislature, Regular Session, 2007, that becomes law, the campaign financing fund created by Senate Bill No. 921 or similar legislation.

SECTION 12. AMENDMENT OF SECTION 403.095, GOVERNMENT CODE. Amends Sections 403.095(b), (d), and (e), Government Code, effective September 1, 2007, as follows:

(b) Provides that dedicated revenues that, on August 31, 2009, rather than 2007, are estimated to exceed the amount appropriated by the General Appropriations Act or other laws enacted by the 80th, rather than 79th, Legislature are available for general government purposes and are considered available for the purpose of certification under Section 403.121 (Contents of Estimate).

(d and (e) Makes conforming changes.

SECTION 13. EFFECT OF ACT. (a) Provides that this Act prevails over any other Act of the 80th Legislature, Regular Session, 2007, regardless of the relative dates of enactment, that purports to create or re-create a special fund or account in the state treasury or to dedicate or rededicate revenue to a particular purpose, including any fund, account, or revenue dedication abolished under former Section 403.094, Government Code.

(b) Requires revenues that, under the terms of another Act of the 80th Legislature, Regular Session, 2007, would be deposited to the credit of the special account or fund to be deposited to the credit of the undedicated portion of the general revenue fund unless the fund, account, or dedication is exempted under this Act.

SECTION 14. EFFECTIVE DATE. Effective date: upon passage or the 91st day after adjournment.