

By: Lopez of Cameron

H.B. No. 3998

A BILL TO BE ENTITLED

1 AN ACT

2 relating to the use of certain revenue derived from state sales and
3 use taxes to provide grants to incentivize the recycling of certain
4 electronics.

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

6 SECTION 1. Subchapter Y, Chapter 361, Health and Safety
7 Code, is amended by adding Sections 361.9621 and 361.9622 to read as
8 follows:

9 Sec. 361.9621. COMPUTER EQUIPMENT RECYCLING ACCOUNT. (a)

10 The computer equipment recycling account is an account in the

11 general revenue fund. Money in the account may be appropriated only

12 to the commission for the purpose of issuing grants under Section

13 361.9622.

16 Sec. 361.9622. COMPUTER EQUIPMENT RECYCLING GRANT PROGRAM.

17 The commission shall develop policies and procedures to administer

18 a program to award grants to manufacturers that have adopted and

19 implemented a recovery plan under this subchapter for the purpose

20 of reimbursing the manufacturers for the costs of implementing a

21 recovery plan.

22 SECTION 2. Subchapter 2, Chapter 361, Health and Safety
23 Code, is amended by adding Sections 361.9771 and 361.9881 to read as
24 follows:

1 Sec. 361.9771. COVERED TELEVISION EQUIPMENT RECYCLING
2 ACCOUNT. (a) The covered television equipment recycling account
3 is an account in the general revenue fund. Money in the account may
4 be appropriated only to the commission for the purpose of issuing
5 grants under Section 361.9881.

6 (b) Notwithstanding Section 404.071, Government Code,
7 interest earned on the account shall be credited to the account.

8 Sec. 361.9881. COVERED TELEVISION EQUIPMENT RECYCLING
9 GRANT PROGRAM. The commission shall develop policies and
10 procedures to administer a program to award grants to registered
11 television manufacturers for the purpose of reimbursing
12 manufacturers for the costs of implementing a recovery plan.

13 SECTION 3. Section 151.801, Tax Code, is amended by
14 amending Subsections (a) and (d) and adding Subsections (c-4) and
15 (c-5) to read as follows:

16 (a) Except for [the] amounts otherwise allocated under this
17 section [Subsections (b), (c), (c-2), (c-3), and (f)], all proceeds
18 from the collection of the taxes imposed by this chapter shall be
19 deposited to the credit of the general revenue fund.

20 (c-4) An amount equal to the revenue derived from the
21 collection of taxes at the rate of one quarter of one percent on the
22 first sale at retail of computer equipment shall be deposited to the
23 credit of the computer equipment recycling account established
24 under Section 361.9621, Health and Safety Code.

25 (c-5) An amount equal to the revenue derived from the
26 collection of taxes at the rate of one quarter of one percent on the
27 first sale at retail of covered television equipment shall be

1 deposited to the credit of the covered television equipment
2 recycling account established under Section 361.9771, Health and
3 Safety Code.

4 (d) The comptroller shall determine the amount to be
5 deposited to the highway fund under Subsection (b) according to
6 available statistical data indicating the estimated average or
7 actual consumption or sales of lubricants used to propel motor
8 vehicles over the public roadways. The comptroller shall determine
9 the amounts to be deposited to the accounts under Subsection (c)
10 according to available statistical data indicating the estimated or
11 actual total receipts in this state from taxable sales of sporting
12 goods, and according to the specific amounts provided in the
13 General Appropriations Act in accordance with Subsection (c-1).
14 The comptroller shall determine the amount to be deposited to the
15 fund under Subsection (c-2) according to available statistical data
16 indicating the estimated or actual total receipts in this state
17 from taxes imposed on sales at retail of fireworks. The comptroller
18 shall determine the amount to be deposited to the account under
19 Subsection (c-3) according to available statistical data
20 indicating the estimated or actual total receipts in this state
21 from taxable sales of horse feed, horse supplements, horse tack,
22 horse bedding and grooming supplies, and other taxable expenditures
23 directly related to horse ownership, riding, or boarding. The
24 comptroller shall determine the amount to be deposited to the
25 credit of the account under Subsection (c-4) according to available
26 statistical data indicating the estimated or actual total receipts
27 in this state from taxes imposed on sales at retail of computer

1 equipment. The comptroller shall determine the amount to be
2 deposited to the credit of the account under Subsection (c-5)
3 according to available statistical data indicating the estimated or
4 actual total receipts in this state from taxes imposed on sales at
5 retail of covered television equipment. If satisfactory data are
6 not available, the comptroller may require taxpayers who make
7 taxable sales or uses of those lubricants, of sporting goods, of
8 fireworks, of computer equipment, of covered television equipment,
9 or of horse feed, horse supplements, horse tack, horse bedding and
10 grooming supplies, or other taxable expenditures directly related
11 to horse ownership, riding, or boarding to report to the
12 comptroller as necessary to make the allocation required by
13 Subsection (b), (c), (c-2), [or] (c-3), (c-4), or (c-5).

14 SECTION 4. Section 151.801(e), Tax Code, is amended by
15 adding Subdivisions (6) and (7) to read as follows:

16 (6) "Computer equipment" has the meaning assigned by
17 Section 361.952, Health and Safety Code.

18 (7) "Covered television equipment" has the meaning
19 assigned by Section 361.971, Health and Safety Code.

20 SECTION 5. This Act takes effect September 1, 2023.