## Bills in the News: Dedicated Funds

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Bills in the News

In this occasional post, we feature topics receiving widespread media coverage, tips for finding bills filed during the 83rd legislative session, and related resources.

Bills in the News: Dedicated Funds

The state budget in Texas relies partly on dedicated funds. "Dedicated revenue" is defined in Government Code 403.001(b)(2) as "revenue set aside by law for a particular purpose or entity." More on dedicated revenue can be found in Government Code 403.095.

## Bill search

When searching for bills about dedicated funds on Texas Legislature Online, use the subject "State Finances--Wanagement & Control (IO748)." This will bring up a list of bills about management of the state's finances, including bills allocating revenue from certain taxes or fees to particular funds.

## Resources

Recent news articles have discussed how dedicated funds have been used in the past to balance the state budget.

- "Can Texas Beat Its Fund-Balance Addiction?" Stateline, February 13, 2013.
- "Austin Senator wants public vote on budget trick," Austin American-Statesman, January 31, 2013.

The Legislative Budget Board provides a page of resources on General

Revenue-Dedicated Funds, including a report outlining options to reduce reliance on general revenue-dedicated accounts.

The Texas Comptroller of Public Accounts provides a Fees Schedule of State Revenues and Balances, including a Fees Schedule–General Revenue-Dedicated Accounts. The Comptroller also issues a report after each legislative session on Use of General Revenue - Dedicated Funds, listing which funds were used for budget certification. The Comptroller's 2014-2015 Biennial Revenue Estimate provides a complete fund detail, beginning on page 43 of the report. Details on dedicated funds begin on page 49.

The House Research Organization's publication "State budget: Restrictions on spending" includes a section, starting on page 2, about dedicated revenues and funds.

The *Texas Tribune* offers a searchable list of dedicated funds with descriptions of each fund.