

Specialty License Plate Revenue: Changes to Certain General Revenue Dedicated Accounts

Issued: Aug. 9, 2013

FPP L.005

Overview

Applicable to

State agencies and institutions of higher education

Summary

House Bill 7, 83rd Legislature, Regular Session, requires interest earned on certain specialty license plates **on or after Sept. 1, 2013**, to be deposited to the License Plate Trust Fund 0802 and the closure of those designated plates' General Revenue–Dedicated (GRD) accounts **by Sept. 30, 2013**. Revenues that would have been deposited to those designated GRD specialty license plate accounts in HB 7 listed below will be deposited to the License Plate Trust Fund 0802. Any future license plates established under Subchapter G, Chapter 504, of the Transportation Code must follow the established guidelines in this document.

All license plate revenue received on or after Sept. 1, 2013, for the following specialty license plates are subject to Section 15 of HB 7:

Plate Description	Former General Revenue – Dedicated Fund
State of the Arts	0334
TPWD Bluebonnet	5004
TPWD White-tailed Deer	5004
TPWD Horned Lizard	5004
TPWD Large Mouth Bass	5004
Texas Collegiate License Plate Scholarships	5015
Texas College License Plate Scholarships – Independents/Junior Colleges	5015
Read to Succeed	5027
Big Bend National Park	5030
Animal Friendly	5032
Houston Livestock Show & Rodeo	5034
Volunteer Advocate – CASA	5036
Texas Reads	5042
Go Texan/Passenger Vehicles	5051
Go Texan/Commercial Vehicles	5051
Girl Scouts	5052
Texas. It's Like a Whole Other Country	5053
Special Olympics Texas	5055
Texas Citrus Industry – Red Grapefruit	5066
Waterfowl and Wetlands Conservation – Ducks Unlimited	5057
100th Football Season of SFA High School	5058

I Love Texas	5086
YMCA	5089
Texas Music	5113
Daughters of the Republic of Texas – Native Texan	5115
Texas Lions Camp	5116
March of Dimes	5117
Knights of Columbus	5118
Cotton Boll	5119
Marine Mammal Recovery	5120
Share the Road	5121
God Bless America	5121
God Bless Texas	5121
El Paso Mission Valley	5122
Air Force Association	5123
Boy Scouts of America	5126
Texas State Rifle Association	5130
Texas Master Gardener	5131
4-H	5132
Urban Forestry	5133
Be A Blood Donor	5134
Texans Conquer Cancer	5136
Texas County Child Welfare Board – Stop Child Abuse	5140
College for Texans	5140
Still Serving America – American Legion	5141
Marine Conservation Account	5142
Choose Life	5154

Contact your ACO with questions related to ending balances of the GRD accounts.

Establishing Profiles

All agencies that may anticipate receiving license plate revenues for those plates listed above must create a new Fund Profile (D23). This new fund should be set up according to established guidelines found in the [USAS Coding Instructions](#). To ensure this revenue is properly recorded for financial reporting purposes, the new D23 fund profile must include the following: APPROPRIATED FUND 0802; GAAP FUND 0802; GAAP FUND TYPE 01; and DEPOSITORY INTEREST INDICATOR Y. All agencies must also establish a new Program Cost Account (PCA). **Agencies should not delete the old D23 profile associated with the original GRD account.** Doing so will cause historical data to be inaccurate.

Establishing Budgets

Authority in agency's method of finance

Agencies that have license plate funding in their method of finance will set up budgets during the normal budget setup process. These appropriations must be set up as a collected budget with the new agency fund and PCA. The USAS coding requirements for entering these original collected budgets are as follows:

Doc Type	Batch Type	Transaction Code	Appropriation	COBJ	PCA	Appd Fund	Agency Fund
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B	1	001/Establish Original Expenditure Budget	Determined by Agency	7000	Determined by Agency	0802	Determined by Agency
B	1	003/Establish Original Revenue Budget	Determined by Agency	3000	Determined by Agency	0802	Determined by Agency

Authority in Article IX, Section 18.06

Agencies that utilize Article IX, Section 18.06 authority will establish the new appropriation 23806, with the new agency fund and PCA. These budgets should be set up as follows:

Doc Type	Batch Type	Transaction Code	Appropriation	COBJ	PCA	Appd Fund	Agency Fund
A	1	006/Adjust Expenditure Budget	23806	7000	Determined by Agency	0802	Determined by Agency
A	1	009/Adjust Revenue Budget	23806	3000	Determined by Agency	0802	Determined by Agency

Authority in agency bill pattern rider

Agencies that have specific budget authority in a rider may continue to use the rider appropriation with the new agency fund and PCA. The budget should be set up in accordance with the specified rider language.