

Exhibit "L"

STATE OF TEXAS

§

COUNTY OF MARION

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Resolution Supporting Legislation to Improve County Road Infrastructure and Safety

WHEREAS, Texas Counties are the functional arm of state government and are responsible for the operation and maintenance of local transportation infrastructure, maintaining more than half of all public road miles in the State of Texas and ensuring safe and efficient travel for residents, businesses, and emergency services; and

WHEREAS, the State Motor Fuels Tax, established in 1923 and last adjusted to twenty cents per gallon in 1991, currently generates approximately \$3.85 billion annually, of which one-fourth is dedicated to the Available School Fund and the remaining three-fourths to the State Highway Fund, with only a small portion - \$7.3 million – allocated to the County and Road District Highway Fund (also known as the Lateral Road Fund); and

WHEREAS, this allocation to Texas counties has remained unchanged since 1954 despite decades of population growth, inflation, and increasing transportation demands that have significantly reduced the purchasing power of counties to maintain essential local infrastructure; and

WHEREAS, the proposed legislation would allocate one penny (one-twentieth, or 5%) of the State Motor Fuels Tax to the County and Road District Highway Fund to be distributed using the existing statutory formula; and

WHEREAS, the State of Texas has also established additional registration fees for electric vehicles - \$400 at initial registration and \$200 annually thereafter – to offset the reduced motor fuels tax revenues associated with non-fuel consuming vehicles; and

WHEREAS, while the fees are currently directed entirely to the State Highway Fund, counties receive no portion of this new revenue source, despite being equally responsible for maintaining and improving the local roadways on which these vehicles travel; and

WHEREAS, a companion legislative proposal would dedicate 5% (one-twentieth) of electric vehicle registration fee revenue to the County and Road District Highway Fund, thereby ensuring that counties share equitably in the revenue derived from all classes of vehicles using county roadways; and

WHEREAS, increasing allocations from both the motor fuels tax and electric vehicle registration fees would provide a sustainable, pay-as-you-go funding mechanism for county transportation infrastructure without increasing tax rates or imposing new burdens on taxpayers, ensuring a fairer, more efficient partnership between state and county governments in maintaining the Texas transportation network.

NOW, THEREFORE, BE IT RESOLVED that the Marion County Commissioners Court does hereby find that it is in the best interest of Texas counties and their taxpayers to support and favor the passage of legislation that:

1. Reallocates one penny (5%) of the State Motor Fuels Tax to the County and Road District Highway Fund; and
2. Allocates five percent (5%) of Electronic Vehicle Registration Fee revenues to the County and Road District Highway Fund;

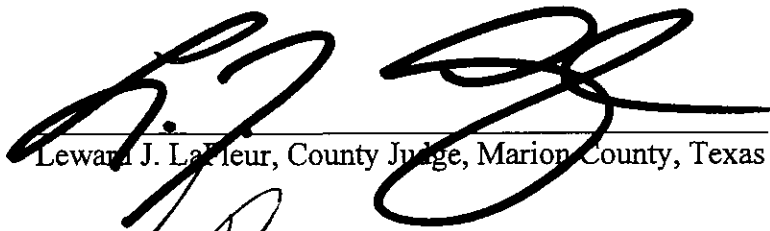
For distribution to Texas counties in accordance with the existing statutory formula as follows:

1. One-fifth allocated according to area determined by the ratio of the area of the county to the area of the state;
2. Two-fifths allocated according to rural population, determined by the ratio of the rural population of the county to the rural population of the state; and
3. Two-fifth allocated according to lateral road miles, determined by the ratio of the mileage of lateral roads in the county to the mileage of lateral roads in the state as of January 1 of the year of the allocation as shown by the records of the State Federal Highway Planning Survey and the department.

BE IT FURTHER RESOLVED that a copy of this resolution be forwarded to the members of the Texas Legislature representing this county and to the Texas Association of Counties for distribution and advocacy in support of this legislation.

APPROVED AND ADOPTED by the Marion County Commissioners Court on this the

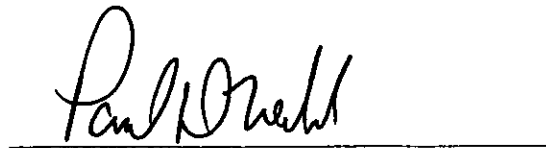
9 day of March, 2026.



Leward J. Lafleur, County Judge, Marion County, Texas



J.R. Ashley, Commissioner Pct. 1

Jacob Pattison, Commissioner Pct. 2

Paul D. Webb, Commissioner Pct. 3

Gered R. Lee, Commissioner Pct. 4

Attest:



Kimberly Wise, County Clerk

