



Window on State Government

Susan Combs Texas Comptroller of Public Accounts

Texas Taxes and Tax Rates

The chart below provides a quick overview of tax rates for all taxes administered by the Comptroller. You can find detailed information such as forms, publications, statutes, rules and more on any of these taxes by clicking the tax type in the chart.

Tax	Rate
911 Emergency Service Fee	\$0.50 per month for each local exchange access line or equivalent local exchange access line
911 Equalization Charge	Six cents (0.06) for each local exchange access line, equivalent local exchange access line or wireless telecommunications connection
911 Prepaid Wireless Emergency Service Fee	2% (.02) of the purchase price of each prepaid wireless telecommunications service purchased
911 Wireless Emergency Service Fee	\$0.50 per month for each wireless telecommunications connection
Automobile Burglary and Theft Prevention Authority Assessment	\$2 per motor vehicle year
Automotive Oil Sales Fee	\$0.01 per quart of automotive oil imported or sold in Texas
Battery Sales Fee	\$2 per battery of less than 12 volts. \$3 per battery with a capacity of 12 volts or more

Boat and Boat Motor	6 1/4% (.0625) of sales price less trade in allowance												
Cement Production Tax	\$0.55 per ton or \$0.0275 for each 100 pounds or fraction of 100 pounds of taxable cement												
Cigarette Tax	For a conventional package of 20 cigarettes, the tax is \$1.41 cents per pack. For a package of 25 cigarettes, the tax is \$1.76 cents per pack												
Cigar and Tobacco Products Tax	<p>Cigars</p> <ul style="list-style-type: none"> • one cent per 10 or fraction of 10 on cigars weighing three pounds or less per thousand; • \$7.50 per thousand on cigars that weigh more than three pounds per thousand, sell at factory list price, exclusive of any trade discount, special discount, or deal, for 3.3 cents or less each; • \$11 per thousand on cigars that weigh more than three pounds per thousand, sell at factory list price, exclusive of any trade discount, special discount, or deal, for more than 3.3 cents each and contain no substantial amount of non-tobacco ingredients; and • \$15 per thousand on cigars that weigh more than three pounds per thousand, sell at factory list price, exclusive of any trade discount, special discount, or deal, for more than 3.3 cents each and contain a substantial amount of non-tobacco ingredients. <p>Other Tobacco Products (smoking or pipe tobacco, chewing tobacco, snuff)</p> <ul style="list-style-type: none"> • Effective Sept. 1, 2009, the tax rate is based on the current state fiscal year. The rate applies to each ounce of net product weight and all fractional parts of an ounce. A tax rate in effect for a state fiscal year does not affect taxes imposed before that fiscal year, and the rate in effect when those taxes were imposed continues in effect for purposes of the liability for and collection of those taxes. Following are the rates by state fiscal year. <table border="1"> <thead> <tr> <th>Fiscal Year</th><th>Rate</th></tr> </thead> <tbody> <tr> <td>2010 (Sept. 1, 2009 - Aug. 31, 2010)</td><td>\$1.10 per ounce*</td></tr> <tr> <td>2011 (Sept. 1, 2010 - Aug. 31, 2011)</td><td>\$1.13 per ounce*</td></tr> <tr> <td>2012 (Sept. 1, 2011 - Aug. 31, 2012)</td><td>\$1.16 per ounce*</td></tr> <tr> <td>2013 (Sept. 1, 2012 - Aug. 31, 2013)</td><td>\$1.19 per ounce*</td></tr> <tr> <td>2014 (Sept. 1, 2013 and each fiscal year thereafter)</td><td>\$1.22 per ounce*</td></tr> </tbody> </table>	Fiscal Year	Rate	2010 (Sept. 1, 2009 - Aug. 31, 2010)	\$1.10 per ounce*	2011 (Sept. 1, 2010 - Aug. 31, 2011)	\$1.13 per ounce*	2012 (Sept. 1, 2011 - Aug. 31, 2012)	\$1.16 per ounce*	2013 (Sept. 1, 2012 - Aug. 31, 2013)	\$1.19 per ounce*	2014 (Sept. 1, 2013 and each fiscal year thereafter)	\$1.22 per ounce*
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	<p>*Plus the proportionate rate on all fractional parts of an ounce.</p> <p>An expanded chart showing tax rates for individual cans or packages weighing up to 15 ounces for state fiscal years 2010 and beyond is available.</p>
Cigarette and Tobacco Products Outdoor Advertising Fee	10% (.10) of the gross sales price of any outdoor advertising of cigarettes or tobacco products in Texas
Cigarette/Roll Your Own (RYO) Cigarette Tobacco Product Special Fee	<p>Sept. 1, 2013 through Jan. 31, 2014</p> <ul style="list-style-type: none"> • Non-Settling Manufacturer (NSM) or Subsequent Participating Manufacturer (SPM) (with credit amendment) – 2.75 cents per cigarette stick or 0.09 ounces of cigarette tobacco product • SPM – 0.75 cents per cigarette stick or 0.09 ounces of cigarette tobacco product <p>Feb. 1, 2014 through Jan. 31, 2015</p> <ul style="list-style-type: none"> • NSM or SPM (with credit amendment) – 2.8325 cents per cigarette stick or 0.09 ounces of cigarette tobacco product • SPM – 0.7725 cents per cigarette stick or 0.09 ounces of cigarette tobacco product
Coastal Protection Fee	<p>The fee is reinstated effective March 1, 2014, and is 1.333 cents per barrel of crude oil or condensate.</p> <p>The fee was suspended from July 1, 2012, through Feb. 28, 2014. The rate can vary or the fee can be suspended, depending on the balance in the Coastal Protection Fund.</p>
Coin Operated Machines Tax	Registration certificate: \$150; occupation tax permit: \$60; general business license: \$200 for 50 or fewer machines, \$400 for 51-200 machines, \$500 for 201 or more machines; import license: \$500; repair license: \$50
Compressed Natural	\$0.20 per diesel gallon equivalent or gasoline gallon equivalent delivered into the fuel supply tank of a motor vehicle

Gas/Liquefied Natural Gas	
Controlled Substances Tax	Marihuana: \$3.50 per gram, 4 oz. minimum; Other Substances: \$200 per gram, 7 g. minimum; \$2000 per 50 dosage units, 50 minimum, 50 unit increment
Crude Oil Production Tax	Oil production tax: 4.6% (.046) of market value of oil
Crude Oil Regulatory Tax and Fee	<p>For report periods September 2001 and later, the taxable barrels are subject to the Regulatory Tax and Fee Assessment amount of .008125. This amount consists of 3/16 of a cent (\$.001875) per barrel Regulatory Fee PLUS 5/8 of a cent (\$.00625) per barrel Oil Cleanup Fee for a total of .008125</p> <p>For report periods before September 2001, the taxable barrels are subject to the Regulatory Tax and Fee Assessment amount of .005. This amount consists of 3/16 of a cent (\$.001875) per barrel Regulatory Fee PLUS 5/16 of a cent (\$.003125) per barrel Oil Cleanup Fee for a total of .005</p>
Diesel Fuel	\$0.20 per gallon of diesel fuel
Fireworks Tax	2% of the sales price (in addition to sales tax)
Franchise (Corporate and Bank)	<p>Report Year 2014</p> <ul style="list-style-type: none"> • 0.975% for most taxable entities • 0.4875% percent for entities primarily engaged in retail or wholesale trade <p>Report Years 2008 - 2013</p> <ul style="list-style-type: none"> • 1% for most taxable entities • 0.5% for entities primarily engaged in retail or wholesale trade
Gasoline	\$0.20 per gallon of gasoline
Hotel Occupancy Tax	6% (.06) of the cost of a room

Inheritance Tax	Texas portion of the maximum allowed federal credit for state death tax
Insurance Maintenance Tax	Varies each year as adopted by the Texas Department of Insurance and the Texas Workers' Compensation Commission
Insurance Premium Tax (Independently Procured)	4.85% (.0485) of taxable premiums
Insurance Premium Tax (Surplus Lines)	4.85% (.0485) of taxable premiums
Insurance Premium Tax (Unauthorized)	4.85% (.0485) of taxable premiums
Insurance Premium Tax (Licensed Insurers)	Life, Accident and Health insurers: 1.75% (.0175) Property and Casualty insurers: 1.6% (.016) Reciprocal or Interinsurance Exchanges: 1.7% (.017) Title insurers: 1.35% (.0135)
International Fuels Tax Agreement	Tax rate is set by each of the member jurisdictions. Interstate carriers based in Texas report fuel tax paid in all member jurisdictions
Liquefied Gas Tax	\$0.15 per gallon; Prepaid users: based on mileage and registered gross weight of vehicle Effective Sept. 1, 2014, liquefied gas does not include compressed natural gas (CNG) or liquefied natural gas (LNG).
Loan Administration Fee	\$0.50 of each administrative fee charged for a secondary mortgage loan; \$1 of each administrative fee charged for a non-real property loan

Manufactured Housing Sales and Use Tax	5% of 65% or .0325 of the sales price stated on invoice
Miscellaneous Gross Receipts Tax	Percentage of gross receipts from business done in incorporated cities and towns, according to population: <ul style="list-style-type: none"> • 1,001 to 2,499 = .581% (.00581) • 2,500 to 9,999 = 1.07% (.0107) • 10,000 or more = 1.997% (.01997)
Mixed Beverage Gross Receipts Tax	6.7 % (.067) of gross receipts
Mixed Beverage Sales Tax	8.25% (.0825) of taxable sales
Motor Vehicle Gross Rental Receipts	10% (for contracts of 1-30 days) of gross receipts, less discount and separately stated fees for insurance, fuel, and damage assessments. 6 1/4% (.0625) for contracts exceeding 30 days but no longer than 180 days
Motor Vehicle Sales and Use Tax	6 1/4% (.0625) of sales price, less trade-in allowance
Motor Vehicle Seller-Financed Sales Tax	6 1/4 % (.0625) of gross receipts
Motor Vehicle Registration Surcharge	10% of the total fees due for the registration of the truck-tractor or commercial motor vehicles
Motor Vehicle Surcharge	The rate for model years 1996 and earlier is 2.5 percent of the total consideration paid for the vehicle, while the rate for model years 1997 and later is 1 percent
Natural Gas Production	Gas: 7.5% (.075) of market value of gas

Tax	Condensate Production Tax: 4.6% (.046) of market value of condensate
Office of Public Insurance Counsel Assessment	<p>Property and Casualty insurers: \$.057 per policy in force at year end</p> <p>Life, Accident, and Health insurers: \$.057 per initial policy or certificate of coverage placed in force during the year</p> <p>Health Maintenance Organizations: \$.057 per initial policy or certificate of coverage placed in force during the year</p> <p>Title insurers: \$.057 per new owner policy written during the calendar year</p>
Oil Well Service Tax	2.42% (.0242) of taxable services
Oyster Sales Fee	\$1 per 300-pound barrel of oysters taken from Texas waters
Pari-Mutuel Tax	<p>Horse and Greyhound</p> <p>1% for live pools in excess of \$100 million but less than \$200 million</p> <p>2% for live pools in excess of \$200 million but less than \$300 million</p> <p>3% for live pools in excess of \$300 million but less than \$400 million</p> <p>4% for live pools in excess of \$400 million but less than \$500 million</p> <p>5% for live pools in excess of \$500 million</p> <p>1% for simulcast pools (same species and cross species)</p>
Petroleum Products Delivery Fee	<p>\$ 2.75: Less than 2,500</p> <p>\$ 5.50: 2,500 but less than 5,000</p> <p>\$ 8.65: 5,000 but less than 8,000</p> <p>\$11.00: 8,000 but less than 10,000</p> <p>\$ 5.50: Each 5,000 gallon increment on 10,000 gallons or more</p>
Public Utility	1/6 of 1% (.001667) of gross receipts from rates charged to the ultimate customers

Gross Receipts Assessment	in Texas
Regulatory Fee for Gas	<p>For report periods September 2001 and later, .000667 for thousand cubic feet of gas produced.</p> <p>For report periods before September 2001, 1/30 of a cent (.000333) for thousand cubic feet of gas produced.</p>
Retail Charge Account Delinquency Fee	\$0.50 for each delinquency charge in excess of \$10
Retaliatory Tax	If the aggregate tax, assessment and fee burden of another state exceeds the aggregate burden in Texas based on the same amount of premium writings, a retaliatory tax is imposed equal to the difference between the states
Sales and Use Tax	<p>State - 6 1/4% (.0625)</p> <p>City - 1/8% (.00125) - 2% (.02), depending on local rate</p> <p>County - 1/2% (.005) - 1.5% (.015), depending on local rate</p> <p>Transit - 1/4 % (.0025) - 1% (.01), depending on local rate</p> <p>Special Purpose Districts - 1/8% (.00125) - 2% (.02), depending on local rate</p>
School Fund Benefit Fee	.04875 per gallon of diesel fuel
Sulphur Production Tax	\$1.03 per long ton of sulphur produced
Texas Emissions Reduction Plan Surcharge	2% (in addition to sales tax) on the sales or lease price of off-road, heavy-duty diesel equipment

**Volunteer Fire
Department
Assistance
Fund
Assessment**

The total assessment due from all affected insurers is the lesser of the total amount the General Appropriations Act appropriates from this fund account in the general revenue fund, or \$30 million.