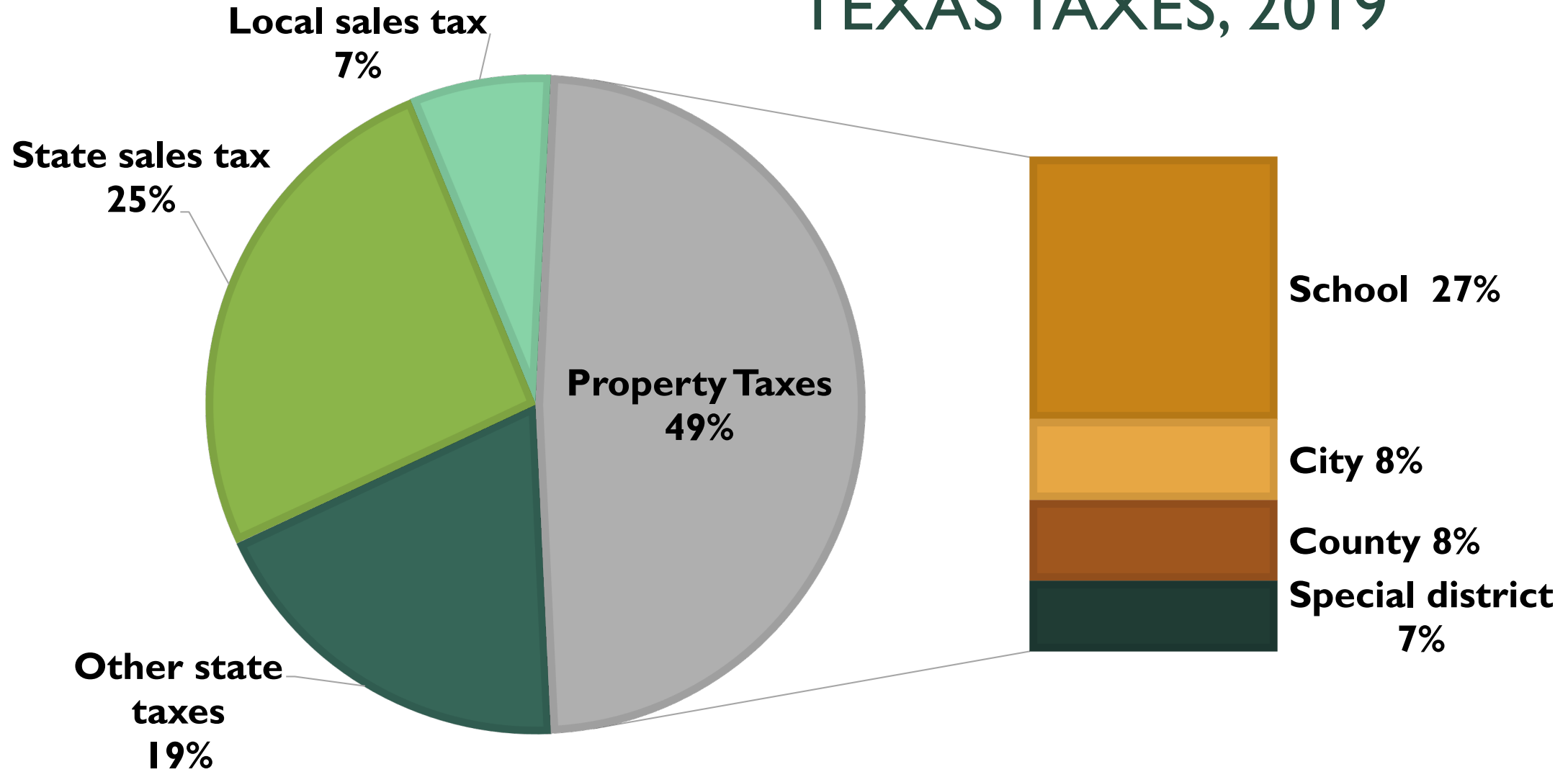


REVENUE BRIEFING WAYS & MEANS CMTE

Dick Lavine
Lavine@EveryTexan.org
@dlavine

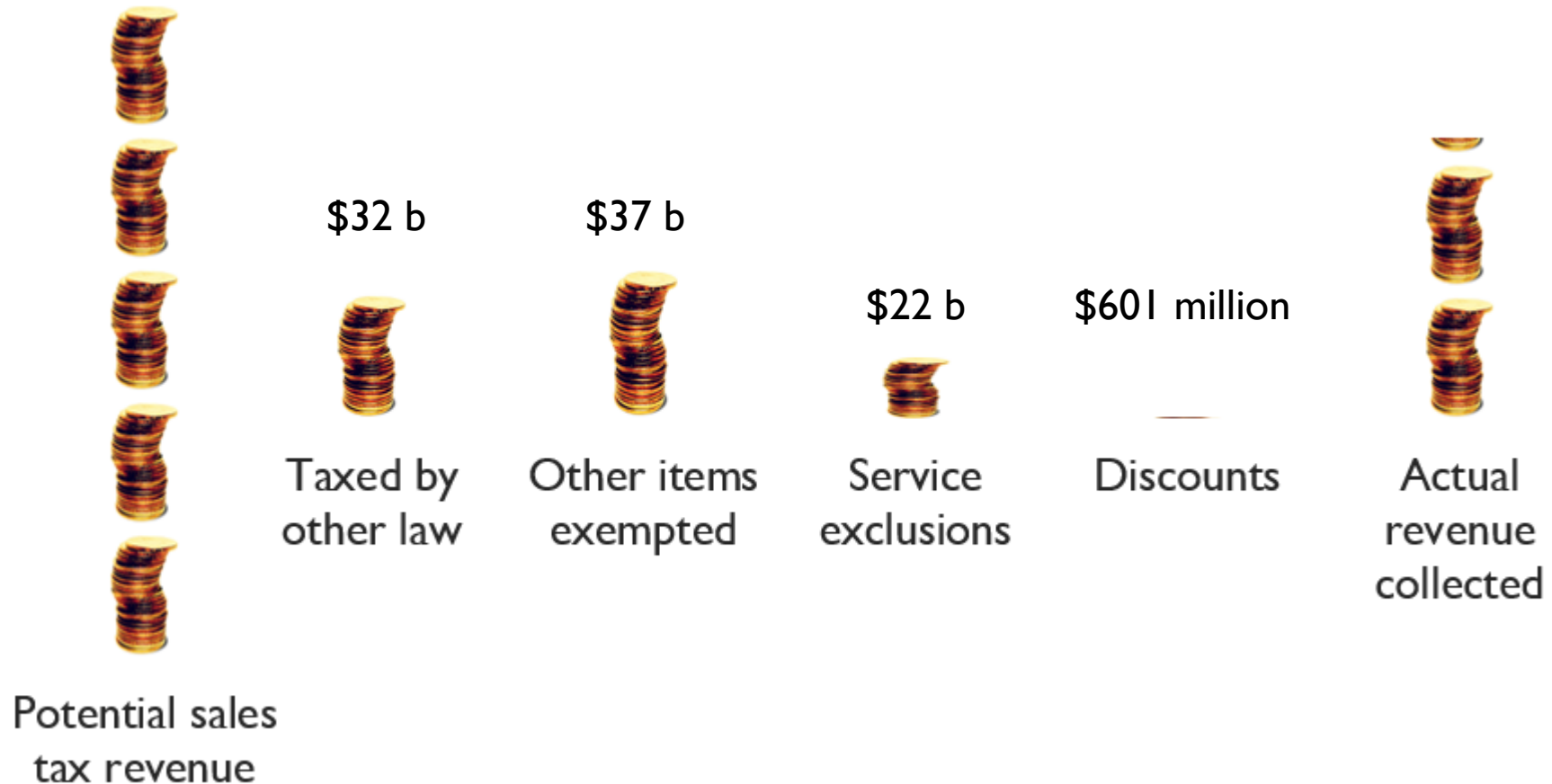
March 1, 2021

TEXAS TAXES, 2019



EXEMPTIONS FROM STATE SALES TAX

\$163 billion (2022-2023) **MINUS \$92 billion** = \$71.4 billion

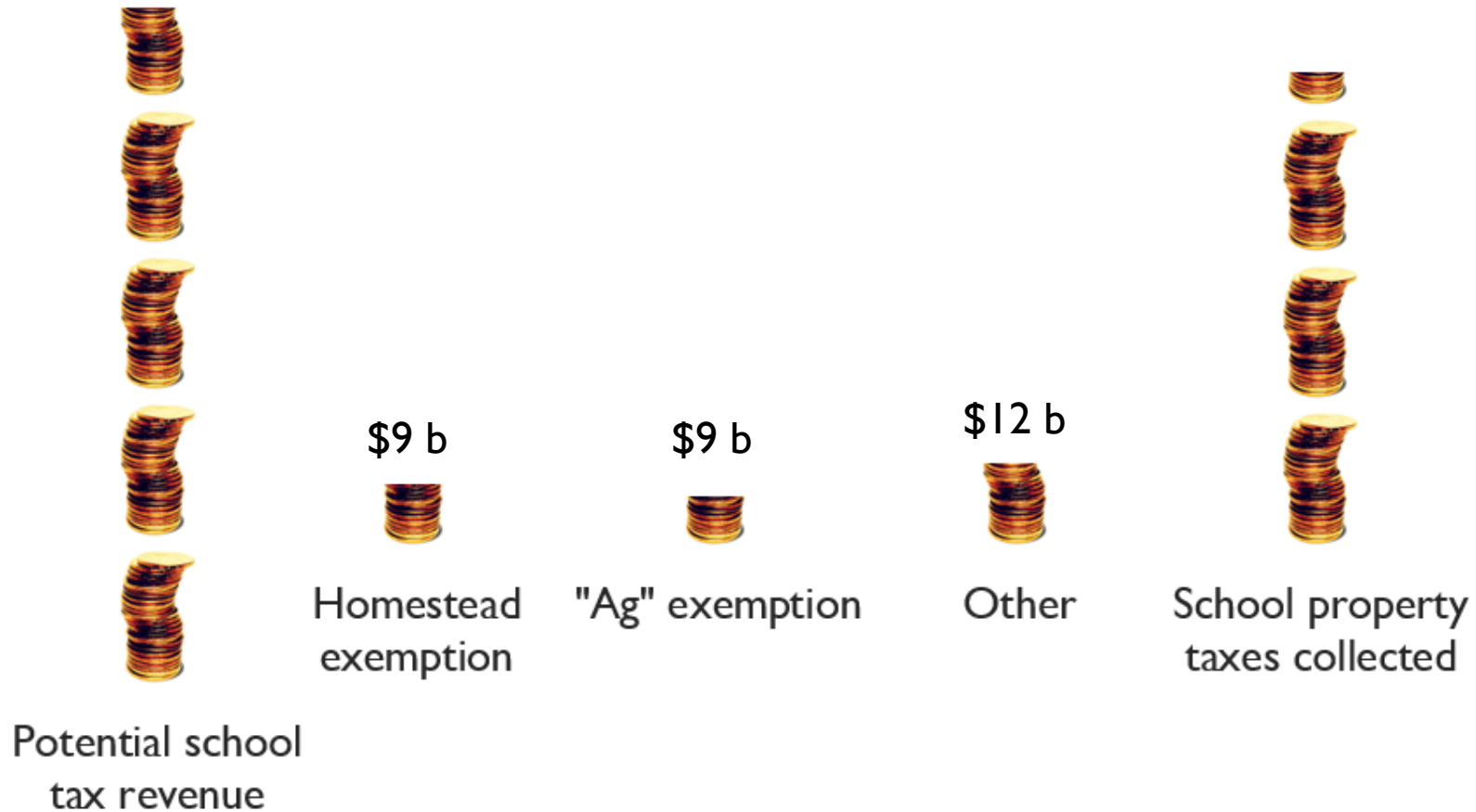


SCHOOL PROPERTY TAX EXEMPTIONS

\$96 billion (2022-23)

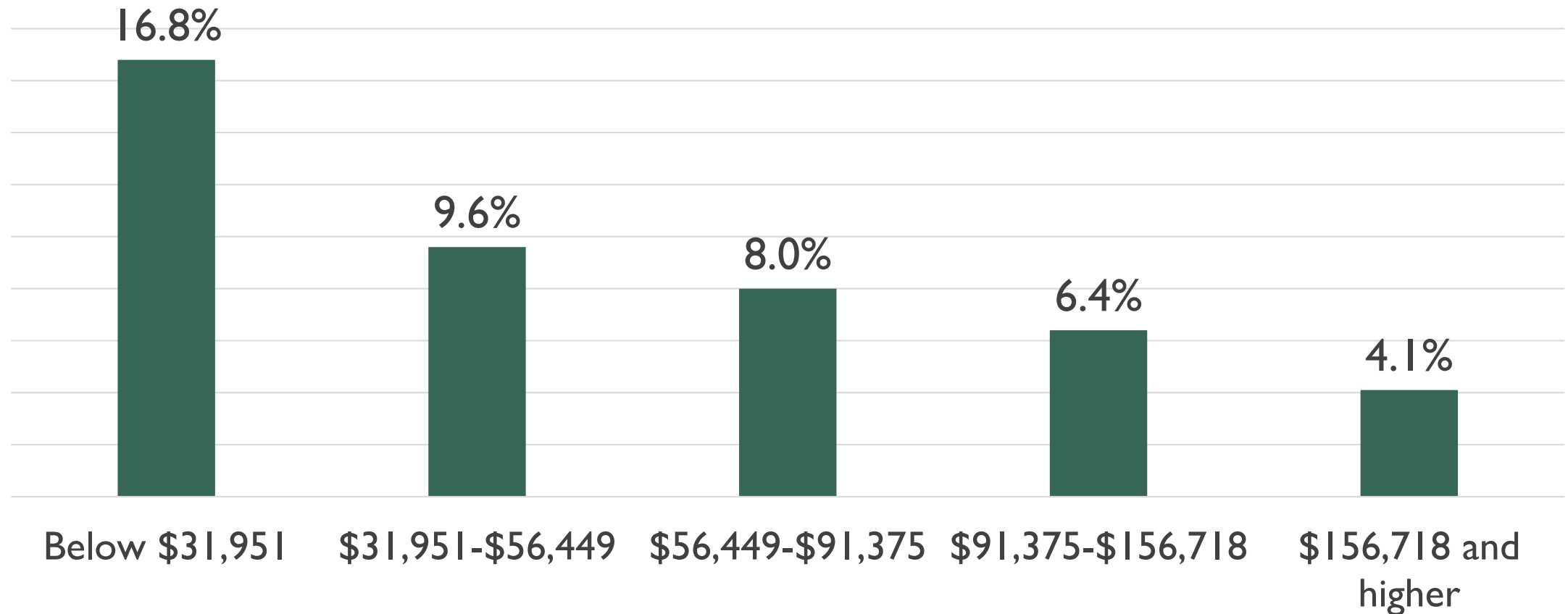
MINUS \$30 billion

= \$66 billion



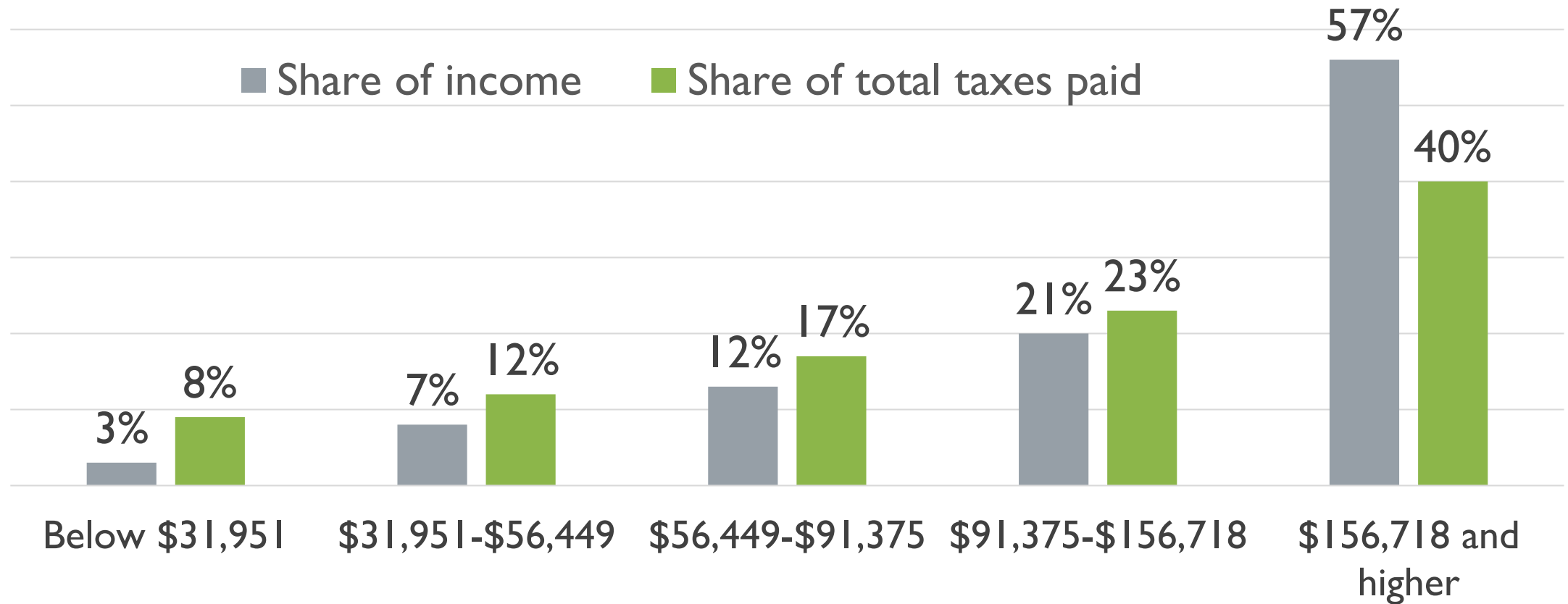
TEXAS HOUSEHOLDS WITH THE LOWEST INCOME PAY THE HIGHEST PERCENTAGE IN STATE AND LOCAL TAXES

Share of income



Source: Texas Comptroller of Public Accounts, *Tax Exemptions & Tax Incidence*, December 2020

TOP ONE-FIFTH OF TEXAS HOUSEHOLDS PAY LESS THAN THEIR FAIR SHARE OF STATE/LOCAL TAXES



Source: Texas Comptroller of Public Accounts, *Tax Exemptions & Tax Incidence*, December, 2020



SUITS INDEX (FROM MOST FAIR TO LEAST FAIR)

| | |
|------------------------|---------------------|
| Oil production | -0.041 (most fair) |
| Natural gas production | -0.061 |
| Franchise | -0.083 |
| School property | -0.113 |
| Motor vehicle sales | -0.216 |
| Sales | -0.241 |
| Gasoline | -0.267 |
| Insurance premium | -0.282 (least fair) |



SOME NON-TEXANS PAY TEXAS TAXES

Percent Paid By Non-Texans

| | |
|------------------------|-------|
| Natural gas production | 65.7% |
| Oil production | 65.4% |
| Franchise | 36.9% |
| Sales | 20.8% |
| School property | 20.1% |
| Motor vehicle sales | 11.4% |
| Gasoline | 11.2% |
| Insurance premium | 6.8% |