TEXAS TAXES, 2019

Property Taxes 49%

State sales tax 25%

Local sales tax 7%

Other state taxes 19%

School 27%

City 8%

County 8%

Special district 7%
EXEMPTIONS FROM STATE SALES TAX

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

$32 b $37 b $22 b $601 million

Taxed by other law Other items exempted Service exclusions Discounts Actual revenue collected

Potential sales tax revenue
SCHOOL PROPERTY TAX EXEMPTIONS

$96 billion (2022-23) MINUS $30 billion = $66 billion

Potential school tax revenue

Homestead exemption: $9 b
"Ag" exemption: $9 b
Other: $12 b
School property taxes collected
TEXAS HOUSEHOLDS WITH THE LOWEST INCOME PAY THE HIGHEST PERCENTAGE IN STATE AND LOCAL TAXES

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

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)
<table>
<thead>
<tr>
<th>Description</th>
<th>Percent Paid By Non-Texans</th>
</tr>
</thead>
<tbody>
<tr>
<td>Natural gas production</td>
<td>65.7%</td>
</tr>
<tr>
<td>Oil production</td>
<td>65.4%</td>
</tr>
<tr>
<td>Franchise</td>
<td>36.9%</td>
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<tr>
<td>Sales</td>
<td>20.8%</td>
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<tr>
<td>School property</td>
<td>20.1%</td>
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<tr>
<td>Motor vehicle sales</td>
<td>11.4%</td>
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<tr>
<td>Gasoline</td>
<td>11.2%</td>
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<tr>
<td>Insurance premium</td>
<td>6.8%</td>
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