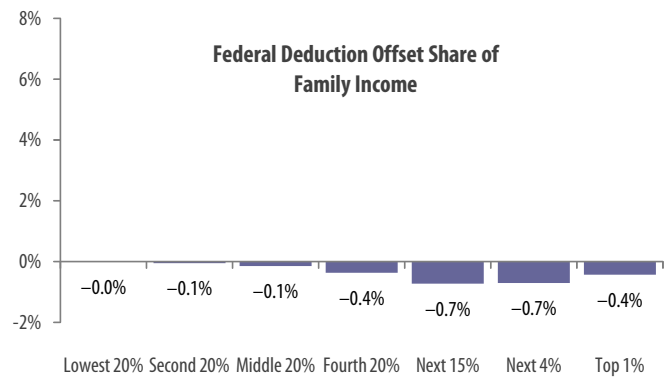
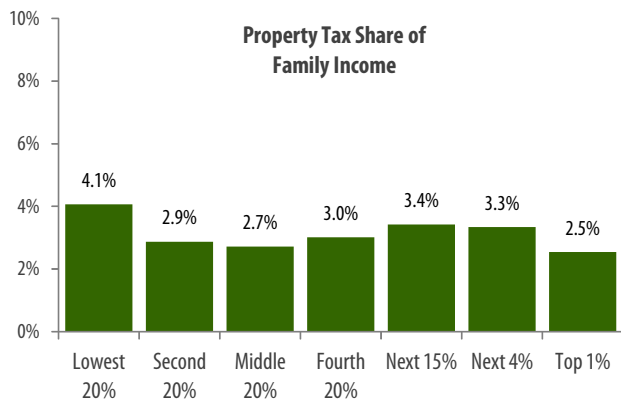
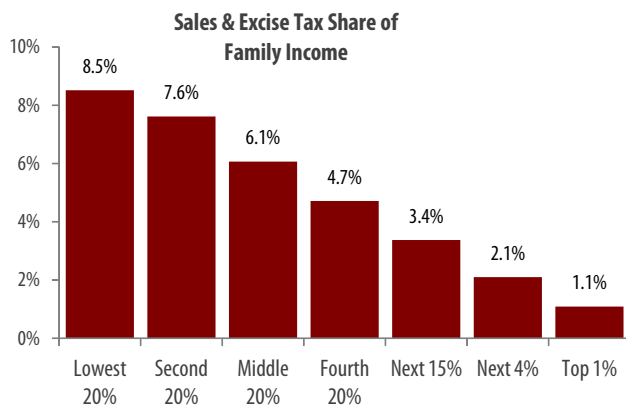
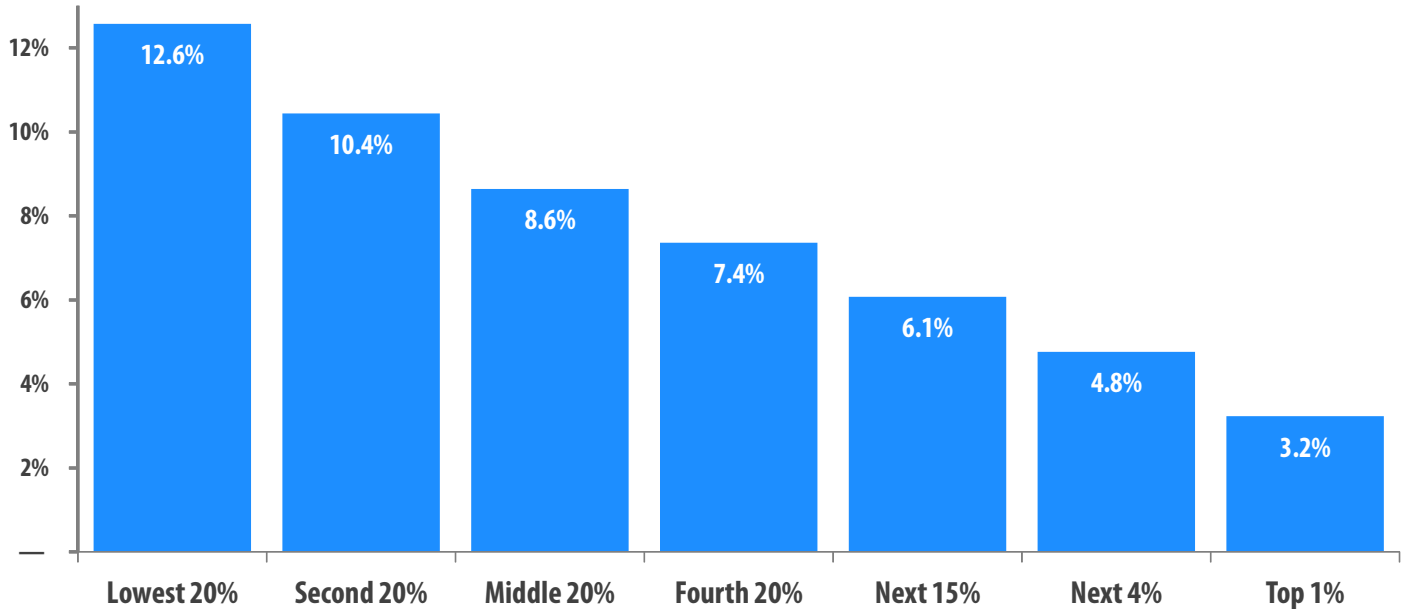


# Texas State & Local Taxes

#5 of the Terrible 10

## Shares of family income for non-elderly taxpayers



Note: Figures show permanent law in Texas enacted through January 2, 2013 at 2010 income levels. Top figure represents total state and local taxes as a share of personal income, post- federal offset.

# Texas State & Local Taxes

## Details, Tax Code Features, & Recent Developments

Income Group	Lowest 20%	Second 20%	Middle 20%	Fourth 20%	Top 20%		
					Next 15%	Next 4%	TOP 1%
Income Range	Less than \$19,000	\$19,000 – \$32,000	\$32,000 – \$52,000	\$52,000 – \$90,000	\$90,000 – \$182,000	\$182,000 – \$437,000	\$437,000 or more
<b>Average Income in Group</b>	\$11,400	\$25,300	\$41,300	\$67,800	\$121,700	\$265,000	\$1,365,600
<b>Sales &amp; Excise Taxes</b>	<b>8.5%</b>	<b>7.6%</b>	<b>6.1%</b>	<b>4.7%</b>	<b>3.4%</b>	<b>2.1%</b>	<b>1.1%</b>
General Sales—Individuals	3.5%	3.4%	2.8%	2.3%	1.7%	1.1%	0.6%
Other Sales & Excise—Ind.	2.1%	1.7%	1.2%	0.9%	0.6%	0.4%	0.1%
Sales & Excise on Business	2.9%	2.6%	2.0%	1.5%	1.1%	0.7%	0.4%
<b>Property Taxes</b>	<b>4.1%</b>	<b>2.9%</b>	<b>2.7%</b>	<b>3.0%</b>	<b>3.4%</b>	<b>3.3%</b>	<b>2.5%</b>
Property Taxes on Families	3.9%	2.7%	2.5%	2.8%	3.1%	2.6%	1.0%
Other Property Taxes	0.1%	0.2%	0.2%	0.3%	0.3%	0.7%	1.6%
<b>Income Taxes</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>
Personal Income Tax	—	—	—	—	—	—	—
Corporate Income Tax	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Total Taxes</b>	<b>12.6%</b>	<b>10.5%</b>	<b>8.8%</b>	<b>7.7%</b>	<b>6.8%</b>	<b>5.5%</b>	<b>3.7%</b>
<b>Federal Deduction Offset</b>	<b>0.0%</b>	<b>-0.1%</b>	<b>-0.1%</b>	<b>-0.4%</b>	<b>-0.7%</b>	<b>-0.7%</b>	<b>-0.4%</b>
<b>OVERALL TOTAL</b>	<b>12.6%</b>	<b>10.4%</b>	<b>8.6%</b>	<b>7.4%</b>	<b>6.1%</b>	<b>4.8%</b>	<b>3.2%</b>

Note: Table shows detailed breakout of data on previous page.

### Progressive Features

- ✓ Sales tax base excludes groceries
- ✓ Requires the use of combined reporting

### Regressive Features

- ✗ No personal income tax
- ✗ Fails to provide a property tax “circuit breaker” credit for non-elderly taxpayers

### Recent Developments

- ▲ Amazon will begin to collect sales tax from online purchases

### States Without a Personal Income Tax

