





Franchise Tax Updates (H.B. 32 & S.B. 1049)

- Increased threshold for EZ rate
- Permanently decreased tax rates
 - Standard → .75%
 - Retail/ wholesale → .375%
 - E-Z → .331%
- Veteran-owned businesses

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Sales and Use Tax Updates

- SUT holiday weekends
- Aircraft overhaul
- Software resale

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Emergency Preparedness Weekend (S.B. 904)

- Last weekend in April
- Emergency prep supplies
- Certain per-item caps
- Examples:
 - Generator
 - Cooler
 - Flashlight

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Title search: 2015 Texas State Tax Update

Also available as part of the eCourse

[State of the Tax World 2015](#)

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"Texas State Tax Update"