




Texas Sales Tax  
for the  
Construction Industry


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General Concepts

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Sales Tax



SAN ANTONIO HOUSTON

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Use Tax



TULSA SAN ANTONIO

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## Use Tax

- Acquired Out-of-State
- Brought Into Texas
  - To Use, Store or Consume in Texas
- Within 1 Year (presumption)

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## Controlling Statute

### Sales Tax Imposed On:

- Sales Price
- Sale
- Taxable Item
- In Texas

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## Taxable Items

**GOODS**

Presume Taxable

**SERVICES**

No Presumption

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## Construction: Sales & Use Tax

- Incorporated Materials
- Supplies (Consumables)
- Equipment
- Real Property Services
- Repairs to Commercial Real Property
- Repairs to Personal Property

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## Sales Price

### Entire Charge by Seller:

- Materials
- Labor
- Overhead
- Freight
- Installation

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## Sale

- Transfer Title or Possession
- Rentals & Leases

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## In Texas

- Tangible Personal Property
  - Possession Transfers
- Taxable Services
  - Blue Collar
  - White Collar

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## Tax Rate

- State – 6.25%
- Local – up to 2%

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Also available as part of the eCourse

[Texas Sales Tax for the Construction Industry](#)

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