


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](#)

First appeared as part of the conference materials for the
2018 Texas Sales Tax for the Construction Industry session
"Texas Sales Tax for the Construction Industry"