

State Tax Update

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Franchise Tax

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Franchise Tax

- Cost of goods sold
- Apportionment
- Taxable entities

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COGS Availability

- Producer or reseller of goods
- Furnish labor or materials to real estate projects
- Other industry-specific grants

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First appeared as part of the conference materials for the
28th Annual LLCs, LPs and Partnerships session
"Texas State Tax Update"