



State Tax Considerations for Those Moving to the Lone Star State

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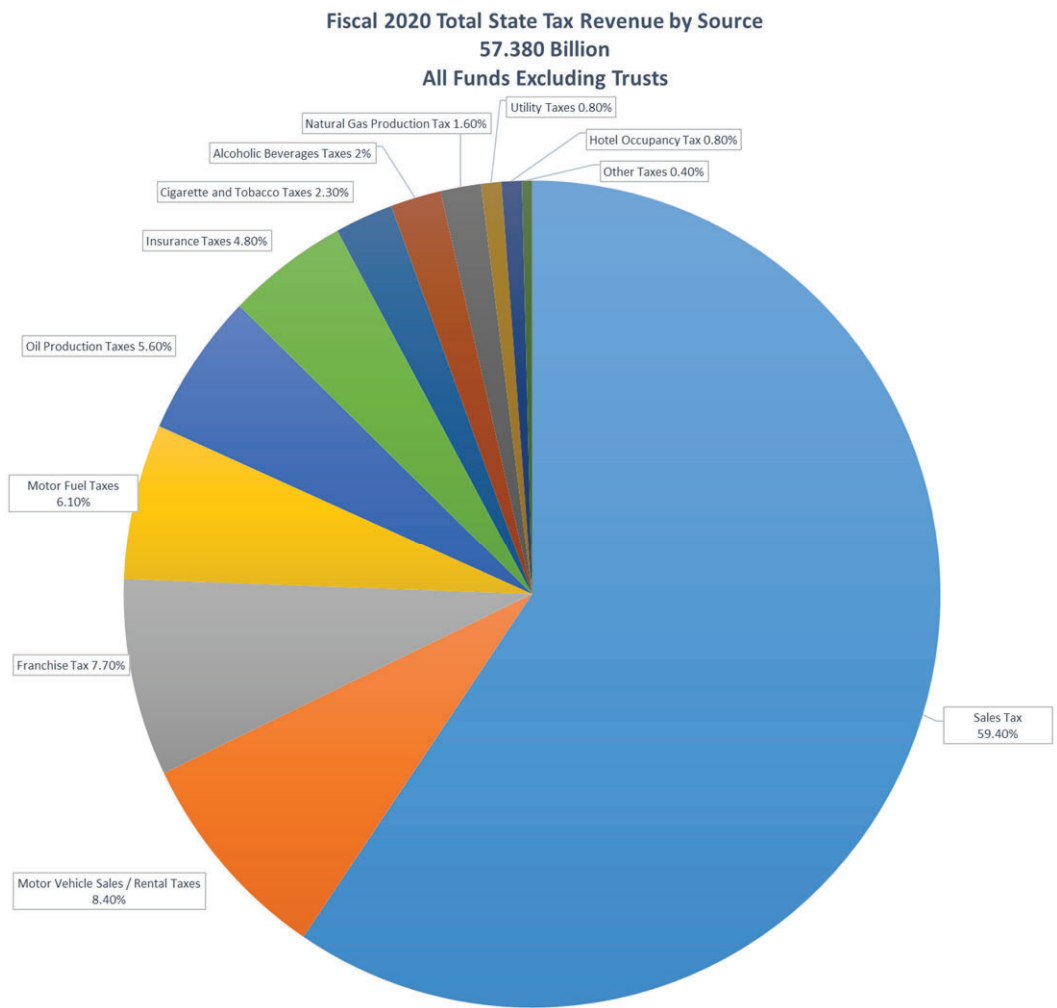
ReedSmith
 Driving progress
 through partnership

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Texas: A Tax-Friendly State?

- Over 60 taxes and fees assessed by the Texas Comptroller's Office
- 1,400 Texas taxing jurisdictions
 - 9-1-1 Fees and Surcharge
 - Automotive Oil Sales Fee
 - Battery Sales Fee
 - Boat and Boat Motor
 - Cement Production
 - Coastal Protection
 - Coin-Operated Machines Tax
 - Crude Oil
 - Franchise
 - Hotel
 - Insurance Taxes & Fees
 - Loan Administration Fee
 - Manufactured Housing
 - Miscellaneous Gross Receipts
 - Mixed Beverage Taxes
 - Motor Fuels, IFTA and Interstate Truckers
 - Motor Vehicle Taxes
 - Natural Gas
 - Oil and Gas Well Servicing
 - Oyster Sales Fee
 - Pari-Mutuel
 - Property Tax
 - Public Utility Gross Receipts Assessment
 - Retail Charge Agreement Delinquency Fee
 - Sales and Use
 - Sexually Oriented Business Fee
 - Diesel Equipment Surcharge
 - Tobacco Taxes and Fees

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The Texas Way

- Robust state tax scheme
- Unique taxes (hello, franchise tax!)
- Unique interpretations (anyone following *Sirius XM*?)
- Aggressive in audits & controversies
- **EQUALS: GOTTA FIGURE OUT TEXAS TAX**

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Sales Tax: Nexus Change Rolls Out Welcome Mat

- Nexus requires a remote seller to comply with Texas' sales tax laws
- Pre-*Wayfair*: Physical presence
- *Wayfair*: Economic nexus
- Physical & remote sellers: both must collect & remit TX SUT
- Remote sellers now interested in Texas physical presence

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Title search: State Tax Considerations for Those Moving to the Lone Star State

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