



## State Tax Considerations for Those Moving to the Lone Star State

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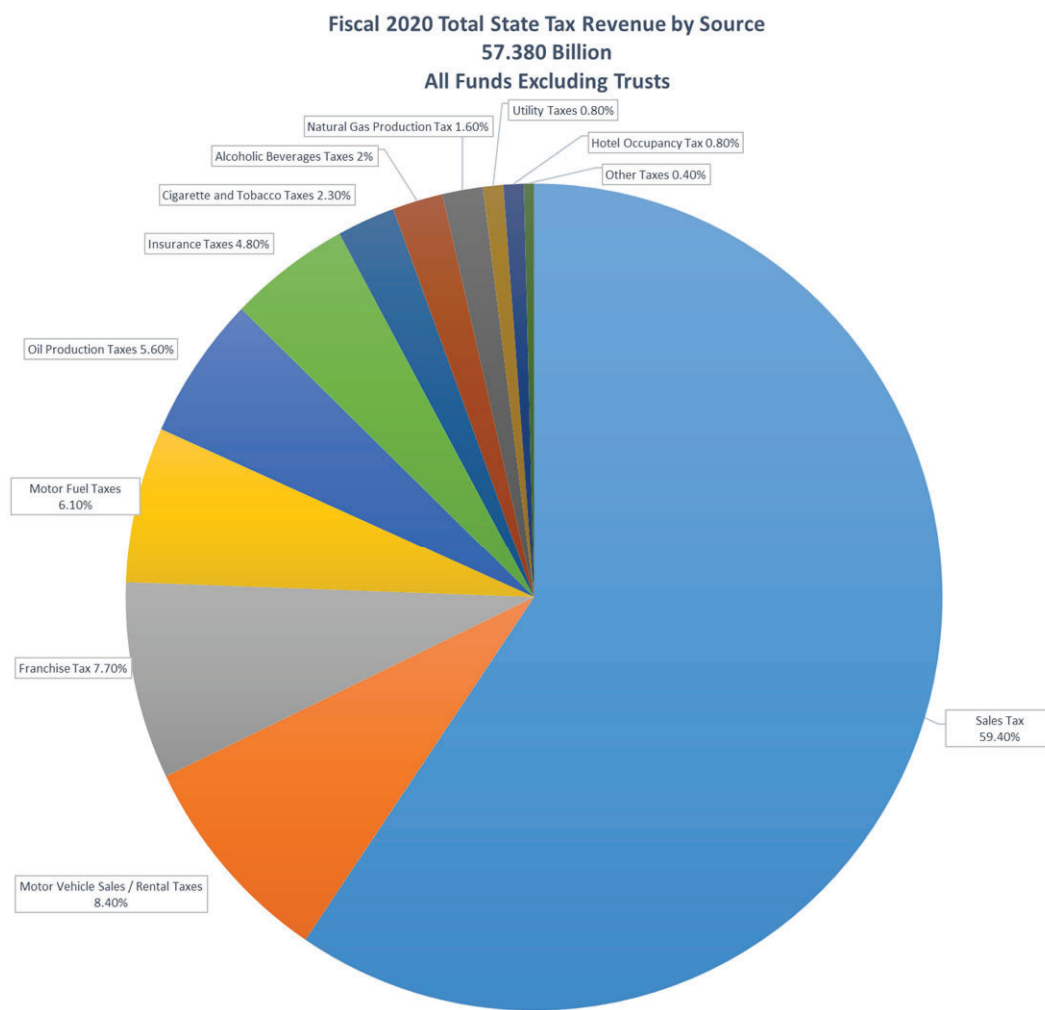
**ReedSmith**  
 Driving progress  
 through partnership

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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**

## 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

Also available as part of the eCourse

[State Tax Considerations for Businesses Moving to the Lone Star State](#)

First appeared as part of the conference materials for the  
30<sup>th</sup> Annual LLCs, LPs and Partnerships session

"State Tax Considerations for Those Moving to the Lone Star State"