

# **COVID and Texas Sales Taxes**

## **FTA Revenue Estimation Conference**

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Tom Currah

Chief Revenue Estimator

Texas Comptroller of Public Accounts

**Select Texas Tax Revenues, Fiscal 2020**

	<b>Change from 2019, Sep - Feb</b>	<b>Change from 2019, Mar - Aug</b>
<b>Sales Taxes</b>	5.3%	-4.8%
<b>Motor Vehicle Sales and Rental Taxes</b>	7.3%	-15.0%
<b>Motor Fuel Taxes</b>	1.7%	-13.3%
<b>Oil Production Tax</b>	15.4%	-46.8%
<b>Natural Gas Production Tax</b>	-26.3%	-68.1%
<b>Alcoholic Beverage Taxes</b>	6.7%	-41.0%
<b>Hotel Occupancy Tax</b>	5.9%	-52.6%

## Texas Sales Tax Revenue by Industry, Fiscal 2020

	Change from Fiscal 2019, Sep - Feb	Change from Fiscal 2019, Mar - Aug	Share of Total, Sep - Feb	Share of Total, Mar - Aug	Share of Total, Aug
Agriculture	3.5%	8.8%	0.1%	0.1%	0.0%
<b>Mining</b>	<b>-12.6%</b>	<b>-43.9%</b>	<b>4.2%</b>	<b>3.0%</b>	<b>2.2%</b>
Utilities	-7.2%	0.5%	1.8%	2.2%	2.8%
Construction	8.5%	-7.9%	4.7%	4.5%	4.3%
<b>Manufacturing</b>	<b>-0.2%</b>	<b>-11.7%</b>	<b>8.3%</b>	<b>8.0%</b>	<b>8.1%</b>
Wholesale Trade	3.0%	-9.3%	8.4%	8.4%	8.6%
<b>Retail Trade</b>	<b>9.8%</b>	<b>10.1%</b>	<b>37.0%</b>	<b>40.6%</b>	<b>43.1%</b>
Transportation	-3.0%	-31.6%	1.1%	0.8%	0.7%
<b>Information</b>	<b>5.8%</b>	<b>1.1%*</b>	<b>9.4%</b>	<b>9.7%*</b>	<b>5.5%</b>
Finance and Insurance	-2.2%	-5.3%	0.8%	0.8%	0.8%
<b>Real Estate, Rental and Leasing</b>	<b>5.0%</b>	<b>-12.7%</b>	<b>3.0%</b>	<b>2.9%</b>	<b>2.7%</b>
<b>Services</b>	<b>7.2%</b>	<b>-15.4%</b>	<b>10.1%</b>	<b>9.1%</b>	<b>9.2%</b>
<b>Eating and Drinking Places</b>	<b>6.0%</b>	<b>-18.8%</b>	<b>10.1%</b>	<b>9.0%</b>	<b>10.1%</b>
Public Administration	5.1%	-10.0%	0.5%	0.5%	0.5%

\*Information's change in the second half of FY 2020 is for March – July; per the Internet Tax Freedom Act, Texas was no longer allowed to assess sales tax on the provision of internet services, beginning in July 2020 and first affecting state revenue in August.

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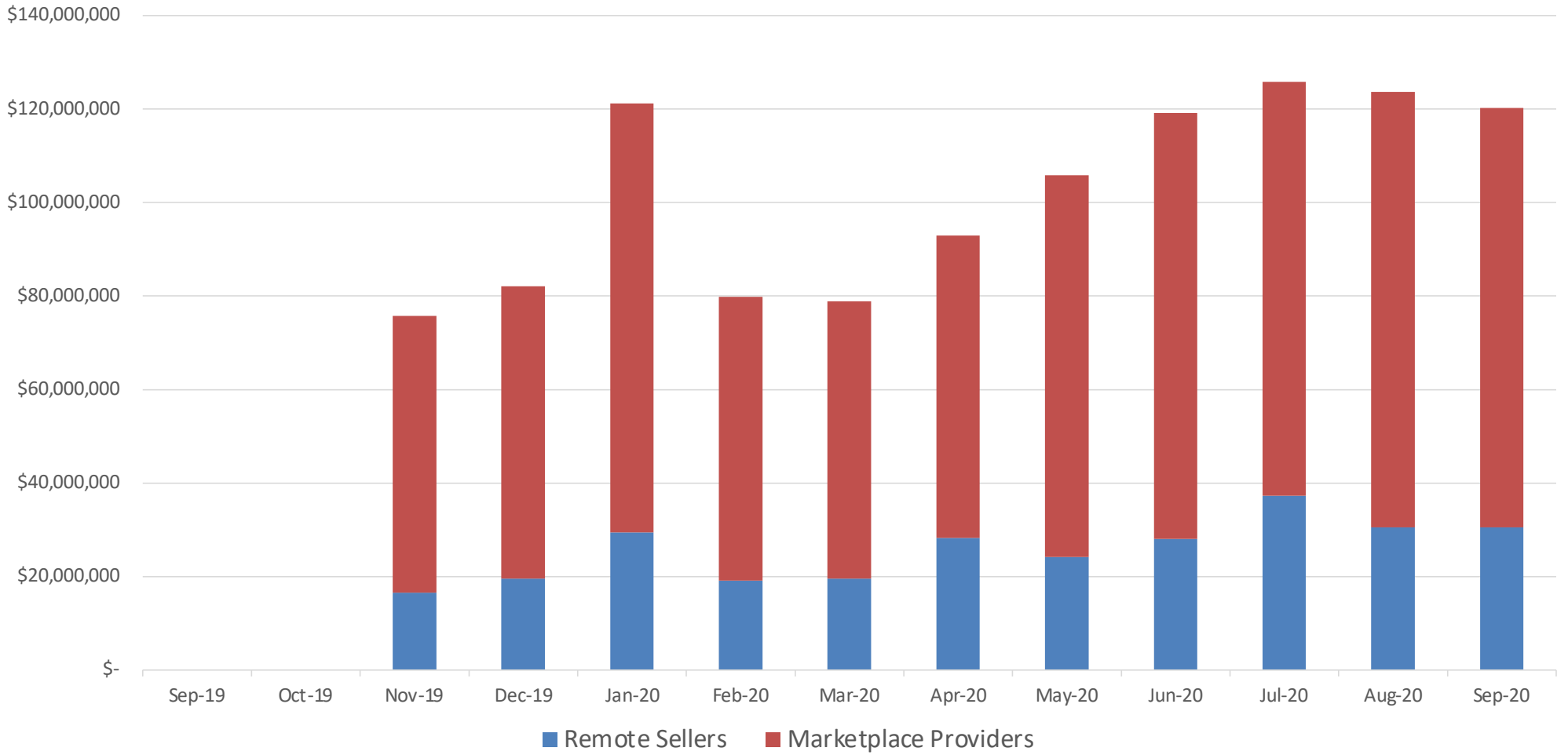
**Texas Sales Tax Revenues, Retail Sales, Fiscal 2020**

	<b>Change from 2019, Sep - Feb</b>	<b>Change from 2019, Mar - Aug</b>
Motor Vehicle Parts and Dealers	5.1%	-0.8%
<b>Building Materials</b>	<b>4.7%</b>	<b>15.7%</b>
<b>Clothing and Accessories</b>	<b>3.0%</b>	<b>-30.5%</b>
<b>Electronic Shopping</b>	<b>95.6%</b>	<b>153.2%</b>
Electronics and Appliance Rentals	-0.4%	-15.8%
<b>Food and Beverage</b>	<b>5.3%</b>	<b>14.1%</b>
Furniture and Home Furnishings	1.9%	-2.7%
Gasoline Stations	6.4%	2.9%
<b>General Merchandise</b>	<b>-1.2%</b>	<b>-4.0%</b>
Health and Personal Care	2.1%	-2.8%
Miscellaneous Retail	4.4%	-0.8%
Sporting Goods, etc..	6.1%	9.1%

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## Texas State Sales Tax Revenue from Remote Sellers and Marketplace Providers





Tom Currah  
tom.currah@cpa.texas.gov