



Cost of Doing Business and Tax Climate

Harris County

Office of Economic Development

SCAN ME!
for more information



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Harris County Has...



NO
State or Local
Individual Income Tax



NO
State or Local
Corporate Tax



7% LOWER
Average Utility Cost
Compared to the U.S.

Deregulated Energy Market

With a **deregulated energy market** in the State of Texas, Harris County electricity users enjoy a selection of **retail providers competing** for their business.

Unemployment Insurance

2.7% general entry rate, charged on first **\$9,000** in earnings, reassessed after **6 QUARTERS** and charged at own experience rate.

Workers' Compensation Insurance

Not required by the State of Texas. Options include: **self insurance**, state-operated **Texas Workers' Compensation Insurance Fund** or **licensed private insurance company**.

Licenses & Permits

Varies by industry and regulatory agency. Please visit the **State of Texas Portal** and/or the **Texas Department of Licensing & Regulations**.

Property Tax (2018 Rates)

Tax rates are per **\$100 Certified Taxable Appraised Value**

The same tax rates apply to all items

The following items are taxed in the **State of Texas**:

Real Property (includes land and building)

Tangible Personal Property means personal property that can be seen, weighed, measured, felt, or otherwise perceived by the senses. See **Property Tax Code** for definitions.

Harris County Property Tax

State of Texas	\$0
Harris County	\$0.41858
Flood Control District	\$0.02877
Port of Houston	\$0.01155
Hospital District	\$0.17108
Total Property Tax	\$0.62998

*Depending on the property's location, tax rates from other entities apply. Check **Harris County Appraisal District** to find out the entities levying taxes for your property.

Franchise Tax (Varies By Report Year)

0.75% for most entities

0.375% for qualifying wholesalers and retailers

0.331% for those entities with \$20 million or less in Total Revenue and electing the E-Z Computation

Sales & Use Tax

8.25% maximum sales tax composite

0% for Harris County

6.25% for the State of Texas

Up to **2%** for other Entities, as applicable

Application for Registration to do Business

\$750 is required to do business in Texas for **non-U.S. corporations, LLC, LPs** and **out-of-state entities**. Please visit the **Texas Secretary of State** for details.

Doing Business As (DBA)

\$15 + \$0.50 for each additional name filed in Harris County (A DBA filing is required if not incorporated or if doing business under a name other than that in which the business was incorporated). Please visit **Harris County Clerk's Office** for details.