



Cost of Doing Business and Tax Climate Harris County

Department of Economic Equity & Opportunity

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1001 Preston • Houston, TX 77002

Harris County Has...



No

State or Local
Individual Income Tax



No

State or Local
Corporate Tax



3% LOWER

Average Utility Cost
Compared to the U.S.

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

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 Mutual 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 (2023 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.

Application for Registration to do Business

\$750, 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)

\$17+ \$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.

Harris County Property Tax

State of Texas	\$0
Harris County	\$0.35007
Flood Control District	\$0.03105
Port of Houston	\$0.00574
Hospital District	\$0.14343
Total Property Tax	\$0.53029

*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.