



## Business & Tax Climate

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County Judge Lina Hidalgo  
Commissioner, Precinct 1 Rodney Ellis  
Commissioner, Precinct 2 Adrian Garcia  
Commissioner, Precinct 3 Tom S. Ramsey  
Commissioner, Precinct 4 Lesley Briones

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[hcoed.harriscountytexas.gov](https://hcoed.harriscountytexas.gov)

### Harris County Has...



**No**

State or Local  
Individual Income Tax



**No**

State or Local  
Corporate Tax



**2.8% LOWER**

Cost of Living  
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 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.

### 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 and 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**, required to do business in Texas for non-U.S. corporations, LLCs, LPs and out-of-state entities. Please visit the Texas Secretary of State for details.

Foreign businesses must also file Benefit Ownership Information within 30 days of Texas Secretary of State Approval. Please visit U.S. Department of Treasury for details.

### Doing Business As (DBA)

**\$24 + \$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 which the business was incorporated). Please visit Harris County Clerk's Office for details.

### Property Tax (2024 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	\$0.38529
Flood Control District	\$0.04897
Port of Houston	\$0.00615
Hospital District	\$0.16348
<b>Total Property Tax</b>	<b>\$0.60389*</b>

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