# **Taxes and Union Activity**

Increasing business costs combined with ever-constrictive regulatory environments contribute to the rise of a business's risks and costs. Tax burdens and labor requirements imposed on businesses create barriers to market entry and real estate development.

Texas is a low-tax, business-friendly, rightto-work state. Companies from all over the United States and around the world come to do business in Texas because of low costs, central location, and an industry environment favorable to growth and development.

Because Texas is a right-to-work state meaning employees are not required to join unions—it places high in favorable tax climate rankings. The DFW area has extremely low union activity compared with other regions.

### **Sales Tax Rate**

State: 61/4% (0.0625)

City: 1/4% - 2% (0.0025 - 0.02), depending on local option rate

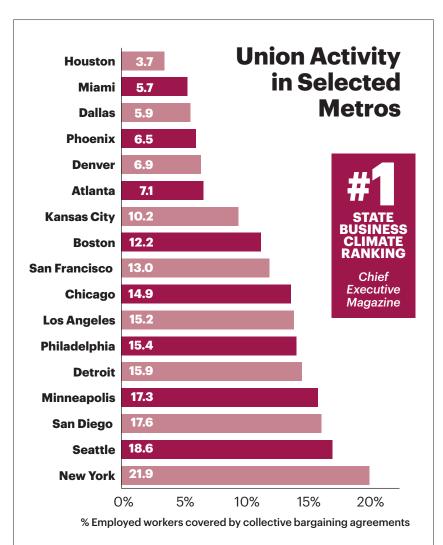
County: 1/2% - 11/2% (.005 - 0.015), depending on local option rate Transit: 1/4% - 1% (.0025 - 0.01), depending on local option rate

Special Purpose Districts: 1/8% - 2% (.00125 - 0.02), depending on local option rate

### **DFW Communities Sales Tax Sample**

CITY	STATE RATE	CITYRATE	OTHER RATE	OTHER TYPE	TOTAL RATE
Plano	0.0625	0.0100	0.0100	MTA	0.0825
Dallas	0.0625	0.0100	0.0100	MTA	0.0825
Denton	0.0625	0.0150	0.0050	CTA	0.0825
Fort Worth	0.0625	0.0100	0.0100	MTA, CCD	0.0825

MTA = Metropolitan Transit Authority; CCD = Crime Control District; CTA = County Transit Authority Source: Texas Comptroller's Office



## **Texas Franchise Tax**

Each taxable entity formed in Texas or doing business in Texas, such as corporations, LLCs, banks, and partnerships, must file franchise tax reports. This tax applies only to entities earning above a certain threshold. For example, in 2023, entities earning up to \$1.23M will pay no franchise taxes. The tax does not apply to sole proprietorships, general partnerships with individual owners, or certain trusts, among others.

#### **Texas Franchise Tax Rates**

- 0.75% (0.0075) of margin for most taxable entities
- 0.375% (0.00375) for qualifying wholesalers and
- 0.331% (0.00331) for those entities with \$20 million or less in Total Revenue (annualized per 12-month period on which the report is based)

More information is available by contacting the Texas Comptroller of Public Accounts at 1-800-252-1381 or visiting comptroller.texas.gov/taxes/franchise/

### Texas does not collect

- Personal Income Tax (State or Local)
- Local Occupation Tax
- Local Wage Tax
- **State Property Tax**

Source: Current Population Survey (CPS) Outgoing Rotation Group (ORG) Earnings Files, 2021 compiled by Unionstats.com

# **2022 Dallas-Fort Worth Property Tax Rates**

COUNTIES	RATE	Grapevine	\$0.271775	Watauga	\$0.570200	Era ISD	\$1.024600
Collin	\$0.152443	Greenville	\$0.569000	Waxahachie	\$0.630000	Everman ISD	\$1.327118
Dallas	\$0.217946	Haltom City	\$0.608162	Weatherford	\$0.456344	Fannindel ISD	\$1.022900
Denton	\$0.161838	Heath	\$0.291175	White Settlemen	nt \$0.712115	Farmersville ISD	\$1.288653
Ellis	\$0.295867	Hickory Creek	\$0.270317	Willow Park	\$0.538450	Ferris ISD	\$1.238500
Hunt	\$0.361194	Highland Park	\$0.230000	Wylie	\$0.562333	Forney ISD	\$1.354600
Johnson	\$0.415000	Highland Village	e \$0.546825			Fort Worth ISD	\$1.281600
Kaufman	\$0.416262	Hurst	\$0.614043	SCHOOLS		Frisco ISD	\$1.212900
Parker	\$0.315336	Hutchins	\$0.655901	Aledo ISD	\$1.367900	Frost ISD	\$1.186900
Rockwall	\$0.292500	Irving	\$0.589100	Allen ISD	\$1.330400	Garland ISD	\$1.172500
Tarrant	\$0.224000	Joshua	\$0.711493	Alvarado ISD	\$1.354600	Garner ISD	\$0.917252
Wise	\$0.255000	Kaufman	\$0.767976	Alvord ISD	\$1.068900	Godley ISD	\$1.474600
CITIES		Keene	\$0.834134	Anna ISD	\$1.442900	Granbury ISD	\$0.999600
		Keller	\$0.354500	Argyle ISD	\$1.397600	Grand	
Addison	\$0.609822	Kennedale	\$0.706190	Arlington ISD	\$1.308700	Prairie ISD	\$1.307000
Allen	\$0.421200	Krum	\$0.658721	Aubrey ISD	\$1.442900	Grandview ISD	\$1.105900
Anna	\$0.539750	Lake Dallas	\$0.567252	Avalon ISD	\$0.997690	Grapevine- Colleyville ISD	\$1.130800
Arlington	\$0.599800	Lake Worth	\$0.438928	Azle ISD	\$1.210500	Greenville ISD	\$1.130800
Azle	\$0.623426	Lancaster	\$0.691822	Birdville ISD	\$1.279800	Gunter ISD	\$1.442900
Balch Springs	\$0.794629	Lewisville	\$0.443301	Bland ISD	\$1.025700	Highland	ψ1.442900
Bedford	\$0.495726	Little Elm	\$0.629900	Blue Ridge ISD	\$1.442900	Park ISD	\$1.077800
Benbrook	\$0.595000	Lucas	\$0.268016	Boles ISD	\$1.192900	Hurst-Euless-	,
Burleson	\$0.657200	Mansfield	\$0.680000	Boyd ISD	\$1.044600	Bedford ISD	\$1.109800
Carrollton	\$0.562500	McKinney	\$0.457485	Bridgeport ISD	\$1.061170	Irving ISD	\$1.147400
Cedar Hill	\$0.657000	Melissa	\$0.456168	Brock ISD	\$1.390300	Italy ISD	\$1.261429
Celina	\$0.634759	Mesquite	\$0.658140	Burleson ISD	\$1.442900	Jacksboro ISD	\$1.381700
Cleburne	\$0.640476	Midlothian	\$0.650000	Caddo Mills ISD		Joshua ISD	\$1.272600
Cockrell Hill	\$0.757780	Murphy	\$0.465000	Campbell ISD	\$0.854600	Kaufman ISD	\$1.270200
Colleyville	\$0.265618	North Richland		Carroll ISD	\$1.218800	Keene ISD	\$1.165470
Commerce	\$0.769326	Hills	\$0.547972	Carrollton-Farm		Keller ISD	\$1.272900
Coppell	\$0.518731	Parker	\$0.329289	Branch ISD	\$1.142900	Kemp ISD	\$1.192573
Corinth	\$0.560100	Plano	\$0.417600	Castleberry ISD	\$1.434600	Kennedale ISD	\$1.226400
Crowley	\$0.645203	Princeton	\$0.534543	Cedar Hill ISD	\$1.310600	Krum ISD	\$1.417500
Dallas	\$0.745800	Prosper	\$0.510000	Celeste ISD	\$1.170740	Lake Dallas ISD	\$1.442900
Decatur	\$0.645258	Red Oak	\$0.697464	Celina ISD	\$1.423500	Lake Worth ISD	\$1.442900
Denton	\$0.575682	Richardson	\$0.560950	Chico ISD	\$0.995012	Lancaster ISD	\$1.378100
DeSoto	\$0.691554	Richland Hills	\$0.538885	Cleburne ISD	\$1.397300	Leonard ISD	\$0.942900
Duncanville 	\$0.650460	Roanoke	\$0.339779	Commerce ISD	\$1.442900	Lewisville ISD	\$1.236800
Ennis - ·	\$0.694473	Rockwall	\$0.291175	Community ISD	\$1.442900	Lipan ISD	\$1.275200
Euless	\$0.460000	Rowlett	\$0.681000	Cooper ISD	\$1.102900	Little Elm ISD	\$1.412900
Everman - · · ·	\$1.119676	Royse City	\$0.605000	Coppell ISD	\$1.217300	Lone Oak ISD	\$1.304600
Fairview	\$0.321577	Sachse	\$0.650416	Crandall ISD	\$1.354600	Lovejoy ISD	\$1.442900
Farmers Branch		Saginaw	\$0.508042	Crowley ISD	\$1.442900	Mabank ISD	\$1.075700
Fate	\$0.293832	Sanger	\$0.589497	Cumby ISD	\$1.422900	Mansfield ISD	\$1.334600
Flower Mound	\$0.405000	Sansom Park	\$0.677660	Dallas ISD	\$1.184935	Maypearl ISD	\$1.154299
Forest Hill -	\$0.882820	Seagoville	\$0.752687	Decatur ISD	\$1.088300	McKinney ISD	\$1.312900
Forney	\$0.434551	Southlake	\$0.360000	Denton ISD	\$1.344600	Melissa ISD	\$1.442900
Fort Worth	\$0.712500	Sunnyvale	\$0.453000	DeSoto ISD	\$1.258200	Mesquite ISD	\$1.284600
Frisco	\$0.446600	Terrell	\$0.764200	Duncanville ISD	\$1.252900	Midlothian ISD	\$1.294600
Garland	\$0.716692	The Colony	\$0.647500	Eagle Mountain			\$0.940300
Glenn Heights	\$0.632215	Trophy Club	\$0.434799	Saginaw ISD	\$1.434600	Millsap ISD	\$1.257500
Orand Drairia	¢0.660000	Linivaraity Dark	ΦO 24E07E	Ennie ICD	¢1 402000	Minoral Walla ICI	D # 1 227700

Northwest ISD	\$1.274600
Palmer ISD	\$1.237900
Paradise ISD	\$1.174600
Peaster ISD	\$1.354600
Perrin-Whitt	<b>#4.000000</b>
CISD	\$1.003600
Pilot Point ISD	\$1.211660
Plano ISD	\$1.259750
Ponder ISD	\$1.347700
Poolville ISD	\$1.142900
Princeton ISD	\$1.442900
Prosper ISD	\$1.442900
Quinlan ISD	\$1.042900
Red Oak ISD	\$1.291000
Richardson ISD	\$1.314600
Rio Vista ISD	\$1.322990
Rockwall ISD	\$1.214600
Royse City ISD	\$1.442900
Sanger ISD	\$1.410600
Scurry-Rosser IS	
Slidell ISD	\$0.948600
Springtown ISD	\$1.143171
Sunnyvale ISD	\$1.374600
Terrell ISD	\$1.313600
Trenton ISD	\$1.122900
Van Alstyne ISD	\$1.410500
Venus ISD	\$1.366100
Waxahachie ISD	
Weatherford ISE	\$1.221900
White	ф1 41740O
Settlement ISD	\$1.417400
Whitewright ISD	
Wills Point ISD	\$0.921600
Wolfe City ISD	\$1.127300
Wylie ISD	\$1.397900
OTHER	
Dallas County	
Parkland Hospita	
(HD)	\$0.255000
Dallas County So	chool
, ,	\$0.000000
Tarrant County Hospital (HD)	\$0.224429
Tarrant County Water District (WD)	\$0.026900
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SOURCE: Texas Comptroller of Public Accounts

### Sample Property Tax Information for DFW Communities 2022 Rate, Per \$100 of Taxable Valuation

\$1,402900

Ennis ISD

	City	С	ounty	School [	District	(	Other	Total
Plano	\$0.417600	Collin	\$0.152443	Plano ISD	\$1.259750	CCD	\$0.081220	\$1.911013
				:		SET	\$0.115899	
Dallas	\$0.745800	Dallas	\$0.217946	Dallas ISD	\$1.184935	HD	\$0.235800	\$2.510380
				:		CCD	\$0.010000	:
Denton	\$0.560682	Denton	\$0.217543	Denton ISD	\$1.344600			\$2.122825
				:		WD	\$0.026900	
Fort Worth	\$0.712500	Tarrant	\$0.224000	Fort Worth ISD	\$1.281600	HD	\$0.224429	\$2.599599
				:		CCD	\$0.130170	

SET = School Equalization Tax; HD = Hospital District; WD = Water District; CCD = Community College District

Mineral Wells ISD\$1,227700

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Grand Prairie \$0.660000

University Park \$0.245975