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## Taxes

### *By Master site admin*

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The State of Texas and the Katy Area offer a pro-business tax structure, and reasonable fees for development and businesses. Some key features of the tax structure include:

- No State Income Tax on Persons or Businesses
- No Unitary Tax
- No Local Income or Occupational Tax
- No County Sales Tax

### **Texas Franchise Tax:**

- 1.0% (.01) for most entities
- 0.5% (.005) for qualifying wholesalers and retailers\*
- 0.575% for those entities with \$10 million or less in Total Revenue (annualized per 12 month period on which the report is based) electing the E-Z Computation

### **Ad Valorem (Property) Tax**

Location

Tax Amount

Year

West Ten Business Park

\$2.38

2007

Park 10 - Harris County

\$2.81

2007

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LaCenterra

\$2.87

2007

Katy Mills

\$3.61

2007

\*Per \$100 of assessed value

## Katy ISD Tax Rates

Year

Rate

2008

\$1.5286

2009

\$1.5286

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2010

21.5205

- Sales and Use Tax

- City of Katy: 1%
- County: 0%
- Special Purpose (Metro): 1%
- State: 6.25%
- Maximum Total: 8.25%

- Lodging Tax

- City of Katy: 4%
- City of Houston: 7%

- Fuels Tax

- State of Texas: \$0.20 per gallon

- Unemployment Insurance

- 2.7% starting rate
- Based on the first \$9,000 in earnings

- Workers Compensation Insurance

- Options include self-insurance, the state operated Texas Workers Compensation Insurance Fund or a licensed private insurance company

