

Consideration of services taxable in TX

LA Currently Taxable Services

- | | |
|---|--|
| 1 Hotel sleeping rooms | 6 Printing |
| 2 Telecommunications (limited to certain services and at reduced rates) | 7 Laundry, cleaning, pressing, and dyeing services |
| 3 Admissions to amusements, athletic, recreational, and entertainment | 8 Repairs to tangible personal property |
| 4 Privileges to access amusement, athletic or recreational facilities | 9 Parking and vehicle storage |
| 5 Cold storage and the preparation of property for such storage | |

Texas Taxable Services

Preliminary recommendation

- | | | |
|--|---|---|
| 1 Amusements | ✓ | Currently taxable |
| 2 Parking | ✓ | Currently taxable |
| 3 Storage | ✓ | Currently taxable |
| 4 Insurance Services | X | Not recommended |
| 5 Utility transmission and distribution | X | Not recommended |
| 6 Debt Collection | X | Not recommended |
| 7 Internet Access | X | Federally prohibited |
| 8 Personal property maintenance, remodel, repair (shoes, carpet, furniture, includes pet grooming) | ✓ | Currently taxable (except for pet grooming) |
| 9 Taxable labor: photographers, draftsmen, artists, etc. | X | Not recommended |
| 10 Tax reporting and collection | X | Not recommended |

Consideration of services taxable in TX

Texas Taxable Services

Preliminary recommendation

11 Non-residential real property repair, restoration and remodeling	X	Not recommended
12 Telecommunications, including VOIP, texting, etc	✓	Increase to full sales tax rate and add in ancillary services like VOIP, voicemail, texting, detailed billing as is done in other states, also allow locals to tax
13 Cable	✓	Tax, consider impact on parity issue re payment of local franchise fees by cable and other providers
14 Satellite	✓	Tax, consider impact on parity issue re payment of local franchise fees by cable and other providers
15 Video and audio streaming services	✓	Tax, follow other states, consider impact on parity issue re payment of local franchise fees by cable and other providers
16 Digital goods	✓	Tax, follow other states
17 Credit reporting	✓	Tax, but limited to credit report surveillance services
18 Security services, including locksmith, private investigation, burglar alarm, and armored car	✓	Tax
19 Real Property Services: pest control, janitorial, landscaping, and lawn maintenance	✓	Tax
20 DATA PROCESSING		
a Data Processing - word processing and data entry	X	Not recommended
b Data Processing - production, compilation, storage or manipulation of data	X	Not recommended

Consideration of services taxable in TX

Texas Taxable Services

Preliminary recommendation

c Data Processing - check preparation	X	Not recommended
d Data Processing - accounts payable or receivable preparation (exclusions apply)	X	Not recommended
e Data Processing - web hosting	X	Not recommended
f Data Processing - website creation and maintenance	X	Not recommended
g Data Processing -data storage including off-site backups		Pending
h Data Processing - conversion of data between different types of media	X	Not recommended
i Data Processing - software as a service (exclusions apply)		Pending
j Data Processing - software application providers (exclusions apply)	X	Not recommended
21 INFORMATION SERVICES		
a Information services - subscriptions to genealogical, financial, or similar databases	✓	Tax
b Information services - including newsletters and financial market reports	✓	Tax
c Information services - data retrieval and/or research such as stock reports or quotes and court cases	X	Not recommended

Consideration of services taxable in TX

Texas Taxable Services

Preliminary recommendation

- | | | | |
|---|--|---|-----------------|
| d | Information services - news clipping services, wire reports | ✓ | Tax |
| e | Information Services - multiple listing services | X | Not recommended |
| f | Information services - mailing lists | ✓ | Tax |
| g | Information services - GPS system services including driving directions | X | Not recommended |
| h | Information services - sports, news, and similar info provided through satellite audio programming services (exclusions apply) | ✓ | Tax |