

A project of the **TEXAS PUBLIC POLICY FOUNDATION**

ENHANCING TEXAS' ECONOMIC GROWTH THROUGH TAX REFORM



Repealing property taxes and replacing the revenues with a revised sales tax

Lobbyist Michael Quinn Sullivan and Texans for Fiscal Responsibility have joined the Texas Public Policy Foundation calling for 85 NEW taxes for Texas.

Agricultural Services

Soil prep., custom baling, other ag. services	E
Veterinary services (both large and small animal)	E
Horse boarding and training (not race horses)	E
Pet grooming	6.25
Landscaping services (including lawn care)	6.25

Industrial and Mining Services

Metal, non-metal and coal mining services	E
Seismograph & Geophysical Services	E
Oil Field Services	2.42
Typesetting service; platemaking for the print trade	6.25

Construction

Gross Income of Construction Contractors	6.25
Carpentry, painting, plumbing and similar trades.	6.25
Construction service (grading, excavating, etc.)	6.25
Water well drilling	E

Transportation Services

Income from intrastate transportation of persons	E
Local transit (intra-city) buses	E
Income from taxi operations	E
Intrastate courier service	6.25
Interstate air courier (billed in-state)	6.25

Storage

Automotive storage	6.25
Food storage	E
Fur storage	6.25
Household goods storage	E
Mini -storage	E
Cold storage	E
Marina Service (docking, storage, cleaning, repair)	6.25
Marine towing service (incl. tugboats)	E
Travel agent services	E
Packing and crating	E

Utility Service - Industrial Use

Intrastate telephone & telegraph	6.25
Interstate telephone & telegraph	6.25
Cellular telephone services	6.25
Electricity	6.25
Water	E
Natural gas	6.25
Other fuel (including heating oil)	6.25
Sewer and refuse, industrial	6.25

Utility Service - Residential Use

Intrastate telephone & telegraph	6.25
Interstate telephone & telegraph	6.25
Cellular telephone services	6.25
Electricity	E
Water	E
Natural gas	E
Other fuel (including heating oil)	6.25
Sewer and refuse, residential	6.25

Finance, Insurance and Real Estate

Service charges of banking institutions	E
Insurance services	6.25
Investment counseling	E
Loan broker fees	E
Property sales agents (real estate or personal)	E
Real estate management fees (rental agents)	E
Real estate title abstract services	E
Tickertape reporting (financial reporting)	6.25

Personal Services

Barber shops and beauty parlors	E
Carpet and upholstery cleaning	6.25
Dating services	E
Debt counseling	E
Diaper service	6.25
Income from funeral services	E
Fishing and hunting guide services	E
Garment services (altering & repairing)	6.25
Gift and package wrapping service	E
Health clubs, tanning parlors, reducing salons	6.25
Laundry and dry cleaning services, coin-op	E
Laundry and dry cleaning services, non-coin op	6.25
Massage services	6.25
900 Number services	6.25
Personal instruction (dance, golf, tennis, etc.)	E
Shoe repair	6.25
Swimming pool cleaning & maintenance	6.25
Tax return preparation	E
Tuxedo rental	6.25
Water softening and conditioning	E

Business Services

Sales of advertising time or space:	
Billboards	E
Radio & television, national advertising	E
Radio & television, local advertising	E

Newspaper	E	Cable TV services	6.25
Magazine	E	Direct Satellite TV	6.25
Advertising agency fees (not ad placement)	E	Circuses and fairs (admission and games)	6.25
Armored car services	6.25	Coin operated video games	E
Bail bond fees	E	Admission to school and college sports events	E
Check & debt collection	6.25	Membership fees in private clubs.	6.25
Commercial art and graphic design.	6.25	Admission to cultural events	6.25
Commercial linen supply	6.25	Pinball and other mechanical amusements	6.25
Credit information, credit bureaus	6.25	Admission to professional sports events	6.25
Employment agencies	E	Rental of films and tapes by theaters	E
Interior design and decorating	E	Rental of video tapes for home viewing	6.25
Maintenance and janitorial services	6.25		
Lobbying and consulting	E	Professional Services	
Marketing	E	Accounting and bookkeeping	E
Packing and crating	E	Architects	E
Exterminating (includes termite services)	6.25	Attorneys	E
Photocopying services	6.25	Dentists	E
Photo finishing	6.25	Engineers	E
Printing	6.25	Land surveying	6.25
Private investigation (detective) services	6.25	Medical test laboratories	E
Process server fees	E	Nursing services out-of-hospital	E
Public relations, management consulting	E	Physicians	E
Secretarial and court reporting services	E		
Security services	6.25	Leases and Rentals	
Sign construction and installation	E	Personal property, short term (generally)	6.25
Telemarketing services on contract	E	Personal property, long term (generally)	6.25
Telephone answering service.	6.25	Bulldozers, draglines and const. mach., short term	6.25
Temporary help agencies	E	Bulldozers, draglines and const. mach., long term	6.25
Test laboratories (excluding medical)	E	Rental of hand tools to licensed contractors.	6.25
Tire recapping and repairing	E	Short-term automobile rental	6.25
Window cleaning	6.25	Long-term automobile lease	6.25
		Limousine service (with driver)	E
Computer		Aircraft rental to individual pilots, short term	6.25
Software - package or canned program	6.25	Aircraft rental to individual pilots, long term	6.25
Software - modifications to canned program	6.25	Chartered flights (with pilot)	E
Software - custom programs - material	6.25	Hotels, motels, lodging houses	6.00
Software - custom programs - professional serv.	6.25	Trailer parks - overnight	E
Internet Service Providers-Dialup	6.25		
Internet Service Providers-DSL or other broadband	6.25	Fabrication, Installation and Repair Services	
Information services	6.25	Custom fabrication labor	6.25
Data processing services	6.25	Repair material, generally	6.25
Mainframe computer access and processing serv.	6.25	Repair labor, generally	6.25
		Labor charges on repair of aircraft	E
Computer Online Services		Labor charges - repairs to interstate vessels	E
Online Data processing services New	6.25	Labor charges - repairs to intrastate vessels	E
Software - Downloaded New	6.25	Labor - repairs to commercial fishing vessels	E
Books - Downloaded New	6.25	Labor charges on repairs to railroad rolling stock	E
Music - Downloaded New	6.25	Labor charges on repairs to motor vehicles	E
Movies/Digital Video - Downloaded New	6.25	Labor on radio/TV repairs; other electronic equip.	6.25
Other Electronic Goods - Downloaded New	6.25	Labor charges - repairs other tangible property	6.25
		Labor - repairs or remodeling of real property	6.25
Automotive Services		Labor charges on repairs delivered under warranty	E
Automotive washing and waxing.	E	Service contracts sold at the time of sale of TPP.	6.25
Automotive road service and towing services	E	Installation charges by persons selling property	6.25
Auto service (except repairs, incl. painting & lube)	E	Installation charges - other than seller of goods	E
Parking lots & garages	6.25	Custom processing (on customer's property)	6.25
Automotive rustproofing & undercoating	E	Custom meat slaughtering, cutting and wrapping	E
		Taxidermy	6.25
Admissions & Amusements		Welding labor (fabrication and repair)	6.25
Pari-mutuel racing events.	6.25		
Amusement park admission & rides	6.25		
Billiard parlors	6.25		
Bowling alleys	6.25		