Texas sales-tax guide

Stillpost | Current as of 2026-09-09

State: Texas
Agency: Texas Comptroller of Public Accounts
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Rates: Texas describes a 6.25% state sales-and-use-tax rate. Cities, counties, special-purpose districts, and transit authorities can add up to 2%, for a maximum combined rate of 8.25%. Check the current destination rate with the Comptroller rate locator.

Remote sellers: Texas describes a $500,000 safe harbor based on gross revenue from taxable and nontaxable sales of tangible personal property and services into Texas during the preceding 12 calendar months. After exceeding it, the Comptroller says collection must begin no later than the first day of the fourth month after the month of the exceedance. This does not resolve every physical-presence, taxable-service, marketplace, or franchise-tax fact pattern.

Permits and forms: The Comptroller permit FAQ identifies online registration and AP-201 as application paths. Permit holders must file even when the period has no taxable sales or purchases. Form 01-339 is the current resale or exemption certification identified on the official forms page.

Marketplace and filing: Marketplace sales count toward the remote-seller safe-harbor calculation, while certification can affect collection responsibility on marketplace sales. Confirm the account assignment, current due dates, marketplace certification, and reporting method with the Comptroller before filing.

Official Texas Comptroller sources: Sales Tax: https://comptroller.texas.gov/taxes/sales/ | Remote sellers: https://comptroller.texas.gov/taxes/sales/remote-sellers.php | Remote sellers and marketplace FAQ: https://comptroller.texas.gov/taxes/sales/remote-sellers-marketplace-faq.php | Permit FAQ: https://comptroller.texas.gov/taxes/sales/faq/permit.php | Filing requirements: https://comptroller.texas.gov/taxes/sales/filing-requirements.php | Marketplace providers and sellers: https://comptroller.texas.gov/taxes/sales/marketplace-providers-sellers.php | Forms: https://comptroller.texas.gov/taxes/sales/forms/

Reference only. Texas rates, filing assignments, marketplace certifications, collection dates, forms, and source URLs can change. Confirm current requirements with the Texas Comptroller before collecting or filing.