Texas State Tax Law Changes Since 2011

Executive summary

Texas does not levy a state property tax, but the Legislature has repeatedly reshaped local property-tax burdens through constitutional amendments, Tax Code changes, and school-finance statutes. Over the last 15 years, the biggest statewide property-tax shifts came in four waves: the 2015 increase in the school-district homestead exemption, the 2019 school-finance and property-tax reform package, the 2021 homestead and tax-ceiling changes, and the 2023 and 2025 relief packages that sharply expanded school homestead exemptions, compressed school M&O rates, and altered valuation rules for some non-homestead property and business personal property. Texas school finance is central to this story because school district property taxes fund a large share of public education, and state formula changes directly affect local tax rates, compression, and hold-harmless payments. [1]

On property tax, the most consequential structural reforms were Senate Bill 2 and House Bill 3 in 2019. SB 2 rewrote truth-in-taxation and voter-approval rules for many local taxing units and added taxpayer-notice and protest-administration changes. HB 3 compressed school district M&O rates, changed the maximum compressed tax rate calculation, limited Tier 1 revenue growth to 2.5 percent annually, shifted school finance toward current-year values for some calculations, and reduced recapture pressure in important ways. In 2021, Texas then raised the school homestead exemption from $25,000 to $40,000, allowed many homebuyers to qualify for a homestead exemption in the year of acquisition, and adjusted over-65 and disabled tax ceilings to reflect compression. In 2023, voters approved the increase from $40,000 to $100,000, an additional $0.107 in school tax-rate compression for 2023-24, ongoing ceiling adjustments, and a temporary three-year 20 percent appraised-value limit for certain non-homestead real property. In 2025, Texas increased the general school homestead exemption again to $140,000 and the school exemption for elderly and disabled homeowners from $10,000 to $60,000, while also moving the business personal property exemption to $125,000 and broadening some veteran-related relief. [2]

On sales tax, the statewide state rate remained 6.25 percent and the local-option cap remained 2 percent, for a combined maximum of 8.25 percent. I did not find an enacted statewide rate change in the Comptroller’s official legislative updates reviewed for 2021, 2023, and 2025, and current Comptroller guidance still states the same rate structure. The major changes instead were to the tax base, exemptions, sourcing and collection rules, and the authorized use of sales-tax revenue. The largest structural shift was the 2019 remote-seller and marketplace legislation after *Wayfair*: Texas adopted marketplace-provider collection rules and created the single local use tax rate for remote sellers. Other important sales-tax changes included research and development and data-center incentives, targeted exemptions for family-care and medical items, payment-processing and insurance-service exclusions, temporary sales-tax holidays, and the 2015 constitutional dedication of a portion of state sales-tax revenue to the State Highway Fund. [3]

The bottom line is that Texas' tax-law changes since 2011 were much more about reallocating burdens and revenue than changing headline rates. Property-tax changes concentrated relief on school taxes and homesteads, while sales-tax changes concentrated on targeted exemptions, tax-administration modernization, and revenue dedication. Businesses with significant property holdings, homeowners, remote sellers, marketplace operators, appraisal districts, and school districts saw the largest recurring compliance and fiscal effects. [4]

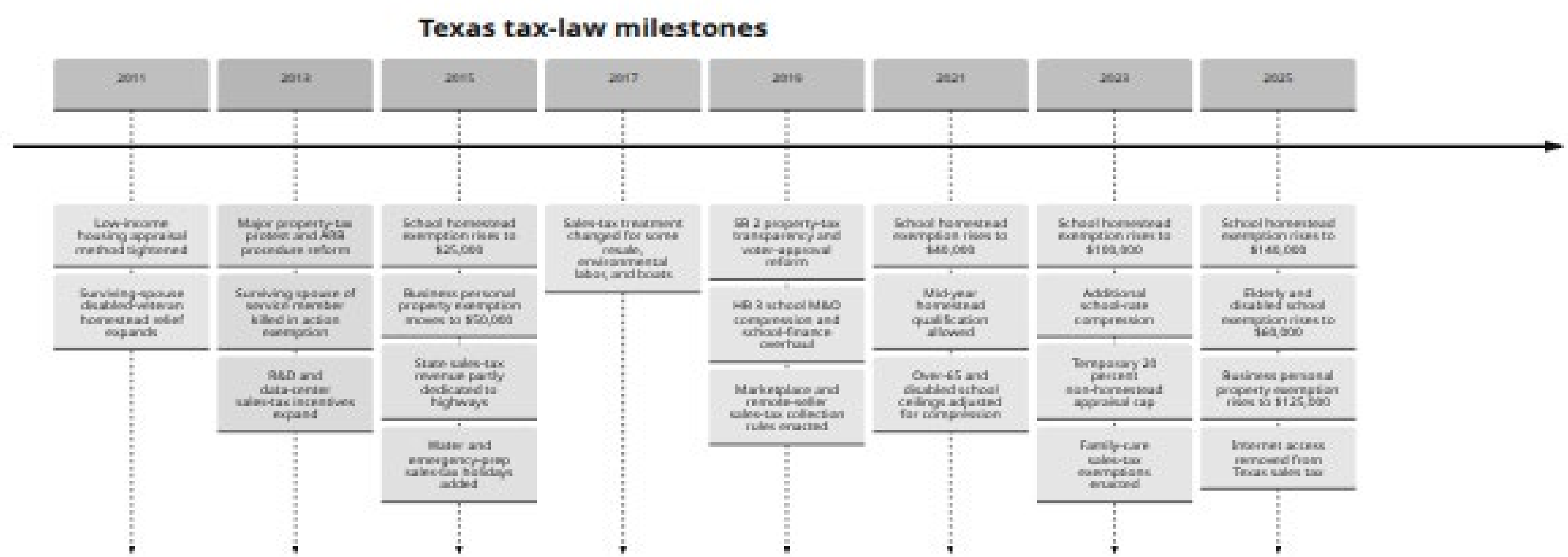
Scope and method

This report focuses on enacted statewide Texas law changes from 2011 through June 22, 2026 that affected either property-tax burdens or sales-tax burdens and administration. For property tax, I prioritized changes in valuation and appraisal methods, exemptions, rate-cap and rollback or voter-approval rules, protest and arbitration procedures, central appraisal district governance and taxpayer processes, disaster exemptions, school-finance compression and hold-harmless mechanisms, and state-funded offsets. For sales tax, I prioritized changes to the statewide sales-tax framework, tax base and exemptions, remote-seller and destination-sourcing rules, new or revised sales-tax holidays, and state-authorized uses or dedications of sales-tax revenue. The strongest sources were Texas Legislature bill analyses and bill text, Texas Comptroller legislative updates and guidance, Texas Education

Agency school-finance materials, and current Texas statutes. Where helpful, I also cite county appraisal district guidance as implementation evidence. [5]

Because this body of law is very large, two limitations matter. First, I focused on higher-confidence statewide enactments and the most consequential special-session measures, rather than every narrow, one-off special law creating a single local sales-tax district or every purely conforming amendment. Second, some older Comptroller legislative-update archives for sales tax were not readily available in searchable HTML, so the pre-2021 sales-tax table is strong on major enacted changes I could verify directly from official bill analyses and Comptroller fiscal materials, but it may not capture every highly technical or industry-specific amendment from 2011 to 2019. That said, the core structural changes and the most fiscally relevant items are captured below. [6]

Chronological statewide timeline



High-level timeline table

Session year	Topic	Bill or resolution	Effective date	What changed	Primary source
2011	Property tax	H.B. 3133, 82R	Sept. 1, 2011	Required chief appraisers to use the income method for certain low-income housing valuations and tightened the related cap-rate and filing regime. [7]	[7]
2011	Property tax	S.J.R. 14 and S.J.R. 21, 82R	Voter-approved Nov. 2011; constitutional changes effective Jan. 1, 2012	Expanded surviving-spouse relief tied to disabled-veteran homestead exemptions. [8]	[8]
2013	Property tax	H.B. 585, 83R	Jan. 1, 2014 for many provisions	Overhauled ARB administration, hearing procedures, binding arbitration, suit-payment rules, and appointment structures in larger counties. [9]	[9]
2013	Property tax	S.B. 163, 83R	Jan. 1, 2014, after constitutional approval	Gave surviving spouses of service members killed in action a full homestead exemption. [10]	[10]
2013	Sales tax	H.B. 800 and H.B. 1133, 83R	Sept. 1, 2013	Added major R&D and telecom or cable-related sales-tax incentives or refunds; Comptroller’s certification estimate flagged both as reducing sales-tax receipts. [11]	[11]
2015	Property tax	S.B. 1 and S.J.R. 1, 84R	Jan. 1, 2016 after voter approval	Raised the school-district homestead exemption from $15,000 to $25,000 and held districts harmless. [12]	[12]

Session year	Topic	Bill or resolution	Effective date	What changed	Primary source
2015	Property tax	S.B. 763 and H.J.R. 24 related constitutional authority, 84R	Jan. 1, 2016 after voter approval	Increased the business personal property exemption to $50,000. [13]	[13]
2015	Sales tax revenue use	S.J.R. 5, 84R	Voter-approved Nov. 2015; transfers beginning FY 2018	Dedicated a portion of state sales-tax revenue above a threshold to the State Highway Fund. [14]	[14]
2019	Property tax	S.B. 2, 86R	Mostly Jan. 1, 2020, with some provisions earlier	Reworked truth-in-taxation, voter-approval rates, tax notices, and ARB or protest procedures. [15]	[15]
2019	Property tax	H.B. 3, 86R	Sept. 1, 2019 and tax-year 2019 implementation	Compressed school M&O rates, changed the maximum compressed tax-rate formula, and reworked school-finance interactions with local property values. [16]	[16]
2019	Sales tax sourcing and collection	H.B. 1525 and H.B. 2153, 86R	Oct. 1, 2019	Enacted marketplace collection rules and the single local use tax rate for remote sellers. [17]	[17]
2021	Property tax	S.J.R. 2 and companion legislation, 87th Legislature	Jan. 1, 2022, after voter approval in May 2022	Raised the school homestead exemption from $25,000 to $40,000. [18]	[18]
2021	Property tax	S.B. 8, 87(2)	Jan. 1, 2022	Allowed many homebuyers to receive homestead relief in the year of acquisition. [19]	[19]

Session year	Topic	Bill or resolution	Effective date	What changed	Primary source
2023	Property tax	S.B. 2 and H.J.R. 2 or 3 package, 88th special sessions	Tax year 2023 after Nov. 2023 voter approval	Raised the school homestead exemption to $100,000, added compression, and created a temporary 20 percent appraisal cap for certain non-homestead real property. [20]	[20]
2025	Property tax	S.B. 4 and related constitutional amendment, 89R	2025 tax year after voter approval	Raised the general school homestead exemption to $140,000 and the school exemption for elderly or disabled homeowners to $60,000. [21]	[21]
2025	Sales tax	S.B. 1405 and S.B. 2206, 89R	July 1, 2025 and Jan. 1, 2026	Removed internet access from taxable services and repealed the R&D sales-tax exemption. [22]	[22]

Property-tax changes

Property-tax changes table

Session year	Bill	Effective date	Statutory citations after enactment	Summary of change	Affected taxpayers or entities	Fiscal impact notes	Primary sources
2011	H.B. 3133, 82R	Sept. 1, 2011	Tex. Tax Code § 11.1825(q) and related provisions	Required chief appraisers to use the income method for qualifying low-income housing and	Owners of qualifying low-income housing, appraisal districts, school districts in	No statewide fiscal estimate located in the materials reviewed	Legislature analysis and bill-analysis excerpts. [7]

Session year	Bill	Effective date	Statutory citations after enactment	Summary of change	Affected taxpayers or entities	Fiscal impact notes	Primary sources
				tightened capitalization-rate, reporting, and confidentiality rules. This was a meaningful statewide valuation-method change.	value study work		
2011	S.J.R. 14, 82R	Jan. 1, 2012 after voter approval	Tex. Const. art. VIII, § 1-b; current relief reflected in Tex. Tax Code § 11.131	Extended disabled-veteran homestead tax relief to eligible surviving spouses under specified circumstances.	Disabled-veteran households and surviving spouses; taxing units	Local tax-base reduction; no statewide estimate located in searched materials	Legislature analysis; Comptroller 2011 law-change summary snippet. [8]
2011	S.J.R. 21, 82R	Jan. 1, 2012 after voter approval	Tex. Const. art. VIII, § 1-b; Tex. Tax Code § 11.131	Extended the full homestead exemption connected to the 100	Surviving spouses of qualifying veterans; taxing units	Local tax-base reduction	Legislature analysis. [23]

Session year	Bill	Effective date	Statutory citations after enactment	Summary of change	Affected taxpayers or entities	Fiscal impact notes	Primary sources
				percent disabled-veteran exemption to certain surviving spouses.			
2013	H.B. 585, 83R	Mostly Jan. 1, 2014; some governance provisions sooner	Multiple amendments across Tex. Tax Code chs. 6, 22, 31, 41, 41A, and 42	This was the biggest property-tax administration package of the 2013 session. It revised ARB member training and appointments in larger counties, hearing scheduling, affidavit appearances, binding-arbitration deposits,	Property owners, ARBs, chief appraisers, county judges, appraisal districts, courts	Administrative savings or costs varied locally; no single statewide estimate located in searched sources	Legislature bill analysis. [9]

Session year	Bill	Effective date	Statutory citations after enactment	Summary of change	Affected taxpayers or entities	Fiscal impact notes	Primary sources
				payment requirements during judicial appeal, and other protest and litigation procedures.			
2013	S.B. 163, 83R	Jan. 1, 2014 after constitutional approval	Tex. Tax Code § 11.131 and related constitutional authority	Granted a total homestead exemption to a surviving spouse of a member of the armed services killed in action.	Qualifying surviving spouses; school districts and other taxing units	Local tax-base reduction	Legislature analysis. [10]
2013	S.J.R. 32, 83R	Jan. 1, 2014 after voter approval	Tex. Const. art. VIII, § 1-b(h)	Authorized political subdivisions other than school districts to adopt local tax ceilings for elderly or disabled homesteads	Cities, counties, special districts, elderly and disabled homeowners	Local fiscal effect depends on local adoption	Legislature analysis. [24]

Session year	Bill	Effective date	Statutory citations after enactment	Summary of change	Affected taxpayers or entities	Fiscal impact notes	Primary sources
				and surviving spouses, expanding local-option freeze authority beyond counties, cities, and junior-college districts.			
2015	S.B. 1 and S.J.R. 1, 84R	Jan. 1, 2016 after voter approval	Tex. Tax Code § 11.13(b), § 11.26; Tex. Const. art. VIII, § 1-b(c)	Increased the mandatory school-district residence-homestead exemption from $15,000 to $25,000 and adjusted over-65 ceilings to preserve the benefit. The state also held school	Homeowners, school districts, TEA, tax assessors	Comptroller Fiscal Notes said the change would cost the state about $3.2 billion over five years and save the average homeowner roughly $120 annually. [25]	Legislature analysis; Comptroller fiscal summary. [12]

Session year	Bill	Effective date	Statutory citations after enactment	Summary of change	Affected taxpayers or entities	Fiscal impact notes	Primary sources
				districts harmless.			
2015	S.B. 763, 84R	Jan. 1, 2016 after voter approval	Tex. Tax Code § 11.145	Increased the exemption for business personal property to property worth $50,000 or less.	Small businesses, appraisal districts, school districts and local taxing units	Reduced local tax bases; state aid effects for school formulas	Legislature analysis. [13]
2019	S.B. 2, 86R	Generally Jan. 1, 2020, with some earlier procedural provisions	Broad amendments across Tex. Tax Code chs. 5, 6, 11, 25, 26, 31, 41, 41A, 42 and related Local Government Code provisions	Texas' landmark truth-in-taxation reform. It lowered the voter-approval threshold for many cities and counties, created a more prominent online and mailed notice regime, changed	Cities, counties, special districts, taxpayers, appraisal districts, ARBs	Significant administrative and election-related costs locally; policy goal was to restrain levy growth	Legislature analysis and Comptroller summaries. [26]

Session year	Bill	Effective date	Statutory citations after enactment	Summary of change	Affected taxpayers or entities	Fiscal impact notes	Primary sources
				hearing and special-panel procedures, strengthened taxpayer access to evidence, and overhauled many levy and rollback procedures.			
2019	H.B. 3, 86R	Sept. 1, 2019; tax-year and school-year implementation beginning 2019	Education Code ch. 48 and related Tax Code provisions; TEA current-year values implementation under § 48.256	Massive school-finance reform with direct property-tax consequences. It compressed school district M&O rates by 10 cents, changed the multiplier used to calculate the state	School districts, homeowners, business property owners, TEA, state budget	Comptroller later summarized that 2019 compressed school M&O rates by 10 cents and put in place ongoing compression to limit school property-tax growth. [27]	Legislature analysis; TEA implementation memo; Comptroller fiscal article. [16]

Session year	Bill	Effective date	Statutory citations after enactment	Summary of change	Affected taxpayers or entities	Fiscal impact notes	Primary sources
				maximum compressed tax rate, limited Tier 1 M&O revenue growth to 2.5 percent, and used current-year rather than prior-year values for certain local-share calculations.			
2019	H.B. 492, 86R	June 2019 for much of the act	Tex. Tax Code § 11.35	Created a temporary exemption for qualified property damaged by disaster, with a percentage tied to the damage rating and the portion of the year	Owners of income-producing personal property, improvements, and manufactured homes in disaster areas; chief	Statewide cost depends on declared disasters and local values	Legislature analysis; Comptroller disaster guidance. [28]

Session year	Bill	Effective date	Statutory citations after enactment	Summary of change	Affected taxpayers or entities	Fiscal impact notes	Primary sources
				remaining after the governor's declaration.	appraisers; taxing units		
2021	S.J.R. 2 and implementing legislation, 87th Legislature	Jan. 1, 2022 after May 2022 voter approval	Tex. Tax Code § 11.13(b)	Increased the school district residence-homestead exemption from $25,000 to $40,000, with school-district hold-harmless funding.	Homeowners, school districts, TEA	Comptroller described the exemption increase as a major relief measure; school districts were protected against local revenue loss. [29]	Comptroller Fiscal Notes and legislative references. [18]
2021	H.B. 1525, 87R	Jan. 1, 2022 for § 11.26 changes	Tex. Tax Code § 11.26	Reduced elderly and disabled school tax ceilings to reflect school-rate compression from 2019 forward, so taxpayers	Over-65 and disabled homeowners, school districts, tax offices	Relief amount depends on district compression and homestead value	Legislature analysis; Comptroller fiscal summary. [30]

Session year	Bill	Effective date	Statutory citations after enactment	Summary of change	Affected taxpayers or entities	Fiscal impact notes	Primary sources
				under ceilings would share compression benefits.			
2021	S.B. 8, 87(2)	Jan. 1, 2022	Tex. Tax Code §§ 11.42(f), 11.43(d), 23.23(c-1), 26.1115	Allowed a purchaser who acquires a residence homestead after Jan. 1 to receive the general homestead exemption during the year of purchase instead of waiting until the following year, subject to conditions.	Homebuyers, appraisal districts, school districts and other taxing units	School districts held harmless for resulting losses under the act	Legislature analysis; Comptroller homestead form; county CAD guidance. [31]
2021	H.B. 988, 87R	Mixed effective dates in 2021 and Jan. 1, 2022	Multiple changes in Tex. Tax Code chs. 5, 6, 11, 25, 41, 41A, 42	Added limited binding arbitration for certain procedural	Property owners, ARBs, taxpayer liaison officers,	Administrative impacts likely modest but recurring	Legislature analysis. [32]

Session year	Bill	Effective date	Statutory citations after enactment	Summary of change	Affected taxpayers or entities	Fiscal impact notes	Primary sources
				disputes and made additional protest-process revisions, including taxpayer evidence issues and hearing rules.	appraisal districts		
2021	S.B. 113, 87R	2021	Tex. Tax Code §§ 11.1827, 23.21 and related provisions	Clarified appraisal and exemption treatment for community land trust property and improved predictability for affordable-housing valuation.	Community land trusts, nonprofit housing developers, appraisal districts	Local value effects where CLTs are used	Legislature analysis; county appraisal guidance on income-method rules reinforces implementation logic. [33]
2021	S.B. 611, 87R	2021	Tex. Tax Code § 11.131	Expanded the full surviving-spouse	Military surviving spouses	Local tax-base reduction	Legislature analysis. [34]

Session year	Bill	Effective date	Statutory citations after enactment	Summary of change	Affected taxpayers or entities	Fiscal impact notes	Primary sources
				homestead exemption from “killed in action” to “killed or fatally injured in the line of duty.”			
2023	S.B. 2 and H.J.R. 2 or 3 package, 88th special sessions	Applied to tax year 2023 after Nov. 2023 voter approval	Tex. Tax Code §§ 11.13, 11.26, 23.23 and related provisions	Increased the school homestead exemption from $40,000 to $100,000, compressed school district tax rates by an additional $0.107 for 2023-24, adjusted elderly and disabled tax ceilings again, and created a temporary	Homeowners, owners of many commercial and rental properties, school districts, appraisal districts, tax offices	Comptroller estimated typical savings of about $1,000 for a homestead around $350,000 and described the package as historic. [35]	Comptroller fiscal article; Legislature analyses. [20]

Session year	Bill	Effective date	Statutory citations after enactment	Summary of change	Affected taxpayers or entities	Fiscal impact notes	Primary sources
				three-year 20 percent appraised-value limitation for non-homestead real property valued at not more than $5 million, excluding homesteads and special-appraisal property.			
2023	H.B. 5, 88R	June 2023	Gov't Code ch. 403, subch. T	Replaced expired Chapter 313-style incentives with a new state program authorizing school-district M&O taxable-	Large capital projects, school districts, appraisal districts	Creates future school M&O reductions offset partly through state finance interactions	Legislature analysis and Comptroller wrap-up. [36]

Session year	Bill	Effective date	Statutory citations after enactment	Summary of change	Affected taxpayers or entities	Fiscal impact notes	Primary sources
				value limitations for eligible projects, while requiring chief appraisers to continue market-value and appraised-value determinations.			
2023	H.B. 1956, 88R	2023	Tex. Tax Code ch. 42	Increased recoverable attorney's fees for prevailing taxpayers in certain judicial-review cases, strengthening incentives to challenge improper appraisals.	Commercial and residential property owners, appraisal districts	More litigation-cost exposure for districts	Legislature analysis. [37]

Session year	Bill	Effective date	Statutory citations after enactment	Summary of change	Affected taxpayers or entities	Fiscal impact notes	Primary sources
2023	H.B. 1285, 88R	2023	Tex. Tax Code provisions on taxpayer liaison and grievance process	Created an easier grievance route for taxpayer complaints unrelated to value, supplementing formal protest or suit routes.	Taxpayers, taxpayer liaison officers, appraisal districts	Administrative effect mostly local	Legislature analysis. [38]
2023	S.B. 1381, 88R	2023	Tex. Tax Code § 11.13 and related ceiling provisions	Allowed appraisal districts to continue certain local-option over-65 exemptions and tax limitations automatically for surviving spouses without requiring a new application.	Surviving spouses of older homeowners, appraisal districts	Local tax-base reduction where the exemption continues	Legislature analysis. [39]

Session year	Bill	Effective date	Statutory citations after enactment	Summary of change	Affected taxpayers or entities	Fiscal impact notes	Primary sources
2025	S.B. 4 and related constitutional amendment, 89R	2025 tax year after voter approval	Tex. Tax Code § 11.13(b), (c), (n) and related school-finance protections	Increased the general school homestead exemption to $140,000 and increased the school exemption for people age 65 or older or disabled from $10,000 to $60,000, with school districts protected from revenue loss.	Homeowners, especially seniors and disabled homeowners; school districts; TEA	School-funding backfill required; one official committee analysis summarized the policy as a major homeowner tax-cut measure.	Legislature analysis; Comptroller current exemption guidance. [21]
2025	H.B. 9 and related constitutional amendment, 89R	2025 after voter approval	Tex. Tax Code § 11.31-like personal property exemption framework, as amended	Raised the exemption for income-producing tangible personal property at a single location to $125,000,	Small and mid-sized businesses, appraisal districts, school districts and local taxing units	House fiscal note said the school-district revenue loss would be partly transferred to the state	Legislature analysis and fiscal note. [41]

Session year	Bill	Effective date	Statutory citations after enactment	Summary of change	Affected taxpayers or entities	Fiscal impact notes	Primary sources
				replacing the much lower prior threshold.		through school-finance formulas. [40]	
2025	H.B. 2032 and related constitutional amendment, 89R	2025 after voter approval if constitutional conditions were met	Disabled-veteran exemption provisions and disabled veteran assistance payment calculations	Added a new partial disabled-veteran homestead exemption category and changed the state disabled-veteran assistance payment formula to include the new exemption.	Disabled veterans, local governments, state school-finance and reimbursement systems	Fiscal note expressly said it would change the calculation of lost revenue used in disabled-veteran assistance payments. [42]	Legislature fiscal note. [43]
2025	H.B. 4809, 89R	2025	Tex. Tax Code protest provisions	Allowed a property owner to protest the appraised value of a	Owners of historic or restricted sites, ARBs,	No estimate located	Comptroller 2025 law-change summary snippet. [44]

Session year	Bill	Effective date	Statutory citations after enactment	Summary of change	Affected taxpayers or entities	Fiscal impact notes	Primary sources
				structure or archaeological site subject to preservation restrictions.	chief appraisers		
2025	S.B. 850, 89R	2025	Refund provisions in the Tax Code and Government Code	Revised procedures for property-tax refunds and overpayments, including making refund claims optional rather than mandatory in some circumstances and adjusting collector deadlines or processes.	Property owners, tax collectors, appraisal districts	Administrative effect mainly local	Legislature analysis. [45]

Analytical takeaways on property tax

Three themes stand out. First, almost all large-dollar relief flowed through school taxation rather than city, county, or special-district taxation. That is why the biggest property-tax bills were inseparable from school-finance bills and constitutional amendments. Second, Texas kept layering relief on top of prior relief rather than replacing earlier mechanisms, which is why over-65 and disabled ceilings had to be adjusted multiple times after compression and homestead changes. Third, Texas combined broad homeowner relief with increasingly targeted business-property changes, such as the 2023 temporary non-homestead cap and the 2025 increase in the business personal property exemption. [46]

Implementation also became noticeably more taxpayer-focused. The 2013 and 2019 reform packages both strengthened protest procedures, special-panel usage, evidence access, hearing scheduling, and appeal-related rights. In 2021 and 2023, the Legislature continued in that direction with limited binding arbitration, easier homestead qualification, and more automatic carryover of qualifying exemptions. County appraisal districts then translated those state changes into practice through forms, knowledge-base articles, cap-rate notices, and appraisal manuals. [47]

Sales-tax changes

Sales-tax changes table

Session year	Bill	Effective date	Statutory citations after enactment	Summary of change	Affected taxpayers or entities	Fiscal impact notes	Primary sources
2011	Current statewide framework, no enacted rate change identified in reviewed sources	No statewide rate change found for 2011-2026	Tex. Tax Code ch. 151 rate framework	I did not identify an enacted statewide change to the 6.25 percent state sales-and-use tax rate or the 2 percent local-option cap during the review period. This is an inference from the official legislative	All sellers and purchasers in Texas	No change identified to headline statewide rates	Comptroller sales-tax pages and legislative updates reviewed. [48]

Session year	Bill	Effective date	Statutory citations after enactment	Summary of change	Affected taxpayers or entities	Fiscal impact notes	Primary sources
				updates reviewed and current Comptroller guidance, not a claim that no narrow rate-related local law ever changed.			
2013	H.B. 800, 83R	Sept. 1, 2013	Tax Code sales-tax R&D exemption provisions	Created major research-and-development incentives, including a sales-tax exemption for qualifying R&D property, as reflected in the Comptroller's 2014-15 certification estimate.	Research-intensive businesses, manufacturers, universities tied to private R&D activity	Comptroller's certification estimate said net sales-tax collections would be reduced by the new R&D exemption. [11]	Comptroller certification estimate. [11]
2013	H.B. 1133, 83R	Sept. 1, 2013	Cable and telecommunications refund provisions	Added sales-tax refunds for items used in the provision of cable and	Cable and telecom providers	Comptroller's certification estimate said net sales-tax collections	Comptroller certification estimate. [11]

Session year	Bill	Effective date	Statutory citations after enactment	Summary of change	Affected taxpayers or entities	Fiscal impact notes	Primary sources
				telecommunications services.		would be reduced by these refunds. [11]	
2013	H.B. 1223, 83R	2013	Data-center exemption provisions in Tax Code ch. 151	Continued or revised the temporary exemption for certain tangible personal property related to data centers and clarified that some local sales taxes did not apply.	Large data-center projects, local jurisdictions	Significant incentive for capital investment; specific statewide amount not located in searched sources	Legislature bill analyses. [49]
2013	S.B. 1151, 83R	Sept. 1, 2013	Tex. Tax Code food-products exemption provisions	Clarified that many snack items are exempt food products, while preserving taxation for vending-machine sales and many individual-size portions.	Grocery retailers, convenience stores, snack manufacturers, consumers	Reduced taxability for some snack items	Legislature analysis. [50]

Session year	Bill	Effective date	Statutory citations after enactment	Summary of change	Affected taxpayers or entities	Fiscal impact notes	Primary sources
2013	H.B. 178, 83R	July 1, 2013 or Oct. 1, 2013 depending on vote threshold	Tex. Tax Code § 151.3335	Added a Memorial Day-period exemption for WaterSense and certain water-conserving products.	Retailers and consumers buying qualifying water-saving products	Comptroller later estimated the holiday saved taxpayers millions in its early years. [51]	Legislature analysis and Comptroller fiscal article. [52]
2015	S.B. 1356, 84R	July 1, 2015 or Oct. 1, 2015 depending on vote threshold	Tex. Tax Code § 151.3335	Expanded and formalized the water-efficient products holiday.	Retailers and purchasers of water-saving items	Comptroller later said the holiday saved taxpayers about $11.6 million in its first two years. [51]	Legislature analysis and Comptroller fiscal article. [53]
2015	S.B. 904, 84R	Sept. 1, 2015	Tex. Tax Code § 151.3565	Created the emergency-preparation-supplies sales-tax holiday for generators, shutters, and other eligible preparedness items.	Consumers, disaster-preparation retailers	Designed as seasonal relief and preparedness incentive	Legislature analysis; Comptroller later described the holiday's purpose and implementation. [54]

Session year	Bill	Effective date	Statutory citations after enactment	Summary of change	Affected taxpayers or entities	Fiscal impact notes	Primary sources
2015	H.B. 2507 or S.B. 1030, 84R	Sept. 1, 2015	Tex. Tax Code § 151.3185(g)	Clarified that certain digital audio broadcasting equipment used by radio stations is exempt from sales tax.	Broadcasters and equipment vendors	Targeted industry exemption	Legislature analyses. [55]
2015	S.J.R. 5, 84R	Voter-approved Nov. 2015; transfers beginning FY 2018	Tex. Const. dedication to State Highway Fund	Dedicated up to $2.5 billion annually of net state sales-tax revenue above the first $28 billion to the State Highway Fund, changing the authorized use of sales-tax revenue rather than the tax base.	State budget, TxDOT, General Revenue Fund	Comptroller Fiscal Notes projected up to $2.5 billion annual transfers beginning FY 2018. [14]	Comptroller fiscal summary. [14]
2017	S.B. 745, 85R	2017	Tex. Tax Code § 151.3503	Clarified the “services by employees” exemption, tightening when temporary	Staffing firms, service purchasers, auditors	Mainly compliance clarification	Legislature analysis and Comptroller 2017 wrap-up. [56]

Session year	Bill	Effective date	Statutory citations after enactment	Summary of change	Affected taxpayers or entities	Fiscal impact notes	Primary sources
				employment arrangements qualify for sales-tax exemption treatment.			
2017	S.B. 1539, 85R	2017	Tex. Tax Code §§ 151.0028, 151.0045, 151.006, 151.338 and repeal of § 151.335	Revised the sale-for-resale definition, changed the environmental and conservation-services exemption to cover separately stated labor rather than all transferred property, and repealed the coin-operated-amusement-services exemption.	Contractors, environmental service providers, amusement operators, government and nonprofit purchasers	Likely both base-broadening and base-narrowing effects depending on sector	Legislature analysis. [57]
2017	S.B. 1032, 85R	2017	Tex. Tax Code ch. 160, including §§	Added an exemption for certain boats and	Boat dealers, buyers,	Competitiveness measure for boat market	Legislature analysis. [58]

Session year	Bill	Effective date	Statutory citations after enactment	Summary of change	Affected taxpayers or entities	Fiscal impact notes	Primary sources
			160.0246 and 160.026	motors sold for out-of-state use and capped boat tax at $18,750.	coastal markets		
2019	H.B. 1525, 86R	Oct. 1, 2019	Tex. Tax Code § 151.0242 and related provisions	Created marketplace-provider and marketplace-seller collection rules and required marketplace providers engaged in business in Texas to collect and remit state and local sales and use tax on marketplace sales.	Marketplace operators, online sellers, consumers	Administrative modernization rather than a new tax; Comptroller emphasized that the laws did not impose a new tax on internet sales. [59]	Legislature analysis; Comptroller marketplace guidance. [60]
2019	H.B. 2153, 86R	Oct. 1, 2019	Tex. Tax Code § 151.0595 and related Government Code distribution provisions	Created the single local use tax rate for remote sellers, authorized annual Comptroller rate publication, and created a refund	Remote sellers, purchasers, local governments, Comptroller	Structural sourcing and allocation change; current single local use tax rate published	Legislature analysis and Comptroller remote-seller guidance. [61]

Session year	Bill	Effective date	Statutory citations after enactment	Summary of change	Affected taxpayers or entities	Fiscal impact notes	Primary sources
				mechanism where the single local rate exceeds destination-based local tax.		annually by the Comptroller	
2019	H.B. 4032, 86R	2019, implemented by later rule amendments	Tax Code ch. 160 boat tax provisions	Expanded boat definitions for boat-and-boat-motor sales tax purposes to 115 feet or shorter and under later rulemaking maintained the $18,750 cap.	Boat dealers and purchasers	Sector-specific effect	Comptroller rule summary in 2023 and Legislature references. [62]
2021	H.B. 1445, 87R	Jan. 1, 2022, treated by CPA as immediate	Tex. Tax Code § 151.0039	Excluded medical or dental billing services performed before original insurance-claim submission from taxable insurance services.	Medical billing firms, healthcare providers, insurers	Narrowed the tax base for this category	Comptroller 2021 legislative update. [63]
2021	S.B. 153, 87R	Oct. 1, 2021	Tex. Tax Code § 151.0035	Codified the exclusion of	Payment processors,	Narrowed the data-	Comptroller 2021

Session year	Bill	Effective date	Statutory citations after enactment	Summary of change	Affected taxpayers or entities	Fiscal impact notes	Primary sources
				certain payment-processing activities and encryption services from taxable data processing.	fintech companies, merchants	processing tax base for qualifying services	legislative update. [63]
2021	S.B. 296, 87R	June 7, 2021	Tex. Tax Code §§ 151.054 and 151.104	Extended from 60 to 90 days the period for taxpayers to furnish resale or exemption certificates after Comptroller written notice.	Audited taxpayers, vendors, tax practitioners	Administrative taxpayer-relief change	Comptroller 2021 legislative update. [63]
2021	S.B. 313, 87R	Sept. 1, 2021	Tex. Tax Code § 151.3131	Exempted firearm safety equipment from sales and use tax.	Retailers and consumers of qualifying safety equipment	Narrow targeted exemption	Comptroller 2021 legislative update. [63]
2021	H.B. 3799, 87R	Oct. 1, 2021	Tex. Tax Code § 151.3102	Clarified that county fair associations and certain nonprofits may make tax-free	County fair associations and nonprofit sellers	Narrow targeted exemption	Comptroller 2021 legislative update. [63]

Session year	Bill	Effective date	Statutory citations after enactment	Summary of change	Affected taxpayers or entities	Fiscal impact notes	Primary sources
				sales at county fairs on county-owned property.			
2023	H.B. 2071, 88R	June 18, 2023	Local Gov't Code § 303.0421(f)(1)	Exempted from sales tax qualifying purchases of materials used to improve the real property of a public facility corporation when the materials are for the benefit of the corporation.	Developers and contractors in PFC structures, local housing projects	Narrow targeted exemption	Comptroller 2023 legislative update. [64]
2023	S.B. 65, 88R	Oct. 1, 2023	Tex. Tax Code § 151.0038(c)	Excluded furnishing an academic transcript from taxable information services.	Educational institutions and transcript-service vendors	Narrowed tax base	Comptroller 2023 legislative update. [64]
2023	S.B. 379, 88R	Sept. 1, 2023	Tex. Tax Code §§ 151.313, 151.3132-.3135	Exempted wound-care dressings, adult and children's diapers,	Consumers, pharmacies, grocery stores,	Significant consumer-facing base reduction for	Comptroller 2023 legislative update. [64]

Session year	Bill	Effective date	Statutory citations after enactment	Summary of change	Affected taxpayers or entities	Fiscal impact notes	Primary sources
				baby wipes, feminine hygiene products, maternity clothing, breast-milk pumping products, and baby bottles.	healthcare retailers	family-care items	
2023	S.B. 1122, 88R	June 18, 2023	Tex. Tax Code § 151.0039	Excluded certain workers' compensation medical services, exams, and tests from taxable insurance services.	Medical providers, carriers, workers' comp ecosystem	Narrowed tax base	Comptroller 2023 legislative update. [64]
2025	H.B. 135, 89R	May 13, 2025	Tex. Tax Code § 151.316(a)	Exempted exotic animals and game animals from sales and use tax.	Ranchers, wildlife operations, sellers of qualifying animals	Targeted agricultural and wildlife exemption	Comptroller 2025 legislative update. [22]
2025	H.B. 3486 and H.B. 3487, 89R	Oct. 1, 2025	Tex. Tax Code §§ 151.433 and 151.434	Allowed taxable-sales deductions tied to Texas farm-raised oyster	Restaurants and food service	Narrow industry deduction	Comptroller 2025 legislative update. [22]

Session year	Bill	Effective date	Statutory citations after enactment	Summary of change	Affected taxpayers or entities	Fiscal impact notes	Primary sources
				purchases and oyster-shell recycling.	establishments		
2025	S.B. 1415, 89R	Sept. 1, 2025	Tex. Tax Code § 151.326(a)(2)	Changed the annual clothing, footwear, school-supplies, and backpack holiday to the first Friday through Sunday in August.	Retailers and consumers	Timing change rather than base expansion	Comptroller 2025 legislative update. [22]
2025	S.B. 2206, 89R	Jan. 1, 2026	Repeal of Tex. Tax Code § 151.3182	Repealed the sales-tax exemption for certain property used in research and development activities.	R&D-intensive taxpayers	Base-broadening change beginning in 2026	Comptroller 2025 legislative update. [22]
2025	S.B. 1405, 89R	July 1, 2025	Tex. Tax Code §§ 151.00394(b)-(c), 151.0101(a); repeal of § 151.325	Removed internet access services from the list of taxable services and repealed the first-$25 exemption because the	ISPs, business customers, residential customers	Narrows the tax base for internet access	Comptroller 2025 legislative update. [22]

Session year	Bill	Effective date	Statutory citations after enactment	Summary of change	Affected taxpayers or entities	Fiscal impact notes	Primary sources
				service itself became non-taxable.			

Analytical takeaways on sales tax

The strongest through-line in Texas sales-tax policy was administrative modernization rather than headline rate change. The state rate stayed at 6.25 percent and the local cap stayed at 2 percent, but Texas still made major structural changes by redefining nexus, who must collect, and how local tax is sourced and distributed for interstate and marketplace commerce. That 2019 remote-seller package was one of the biggest administration changes in the period reviewed. [65]

The second pattern was the steady growth of targeted exemptions and deductions. Between 2013 and 2025, the Legislature repeatedly exempted narrow categories closely connected to disaster preparedness, family care, broadcasting, payment processing, specific medical services, boats, agriculture, and niche food supply chains. That approach preserved the headline rate while selectively narrowing the base for politically salient or industry-priority transactions. [66]

The third pattern was dedication of revenue rather than rate change. The most important example is the 2015 dedication of excess state sales-tax revenue to the State Highway Fund. That did not alter what taxpayers paid at the register, but it materially changed where a portion of state sales-tax collections could be used. The 2021 Texas Music Incubator Account is a smaller but conceptually similar example in the mixed-beverage context because it created a new earmarked funding stream supported by tax rebates. [67]

Implications for taxpayers and public finance

For homeowners, the practical effect of the last 15 years was a substantial shift of relief toward school taxes, with the Legislature repeatedly using exemptions and compression rather than across-the-board local levy cuts. That means relief has been most valuable for owner-occupied homes and, especially after 2021 and 2025, for elderly and disabled homeowners under school-tax ceilings or additional school exemptions. Homebuyers also benefited from the 2021 move to same-year homestead qualification, which county appraisal districts now implement directly through their forms and guidance. [68]

For local governments and school districts, the major story is state substitution. The state increasingly used state funds to buy down or offset school property taxes, whether through homestead-exemption hold harmless, compression, or changed school-finance formulas. That shifts more budget pressure to state revenue sources, especially sales tax and other broad state taxes, even while local school tax bills fall relative to what they otherwise would have been. The 2015 highway dedication similarly diverted some growth in state sales-tax revenue away from undedicated General Revenue and toward transportation. [69]

For businesses, the property-tax side became more segmented. Small and mid-sized firms gained notably from the larger business personal property exemption in 2015 and its major increase in 2025. Owners of non-homestead real property saw temporary appraisal-value protection beginning in 2023, and large capital projects gained a new school-district M&O limitation pathway under H.B. 5 in 2023. On the sales-tax side, online and marketplace sellers absorbed the biggest compliance changes in 2019, while sector-specific exemptions and exclusions kept evolving through 2025. [70]

Open questions and limitations

This report is strongest on the high-impact statewide changes and official source trail. Two areas remain less than fully exhaustive.

First, I did **not** attempt to inventory every one-off special law authorizing a particular local district, venue, or special-purpose entity to levy a local sales and use tax. Texas has many such narrow enactments, and a truly exhaustive census would require a bill-by-bill special-law compilation beyond what I could confirm with high confidence here. The sales-tax tables therefore emphasize statewide and recurring framework changes. [71]

Second, some older Texas Comptroller sales-tax legislative updates were not readily accessible as searchable HTML, so the pre-2021 sales-tax section should be read as a rigorous, official-source-backed list of the most important verified changes rather than a guarantee that every industry-specific amendment from 2011 to 2019 has been captured. On property tax, the major statewide changes are well supported, but a separate appendix could still be built to add every smaller exemption and technical amendment from the Comptroller's archived law-change PDFs and each relevant fiscal note. [72]

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