

TAXATION		
Corporate Income Tax/Franchise Tax	State of Texas	Local
Rate (range)	The franchise tax rates are: 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	
Formula (e.g. Sales, Property & Payroll)	The greater of: \$2.50 per \$1,000 of net taxable capital or 4.5% of the net taxable earned surplus	
Federal Taxes Deductible	0	0
Accelerated Depreciation Permitted (Yes or No)	No	No
Personal Income Tax	State of Texas	Local
Rate (Range)	N/A	N/A
Earned Income	N/A	N/A
Unearned Income (e.g. Dividend)	N/A	N/A
Local Occupation Tax (Paid by Employee)	Rate	Basis
City Residents	N/A	N/A
Non-City Residents	N/A	N/A
Local Wage Tax (Paid by Employer)	Rate	Basis
City Residents	N/A	N/A
Non-City Residents	N/A	N/A
Gross Receipts Tax Rate by Type of Business		
A gross receipts tax does not apply to manufacturing companies. A gross receipts tax applies to utility companies and mixed beverages.		
Sales/Use Tax Rate		
State of Texas	6.25%	
City of North Richland Hills General Fund	1%	
City of North Richland Hills Park & Recreation Facilities Development Corporation	0.5%	
City of North Richland Hills Crime Control & Prevention District	0.5%	
Total	8.25%	

**TAXATION**

Real & Personal Property Tax Rates Per \$100  
for Jurisdictions Featuring Major Employment Centers

City of North Richland Hills	\$0.570000	\$0.570000
Tarrant County	\$0.264000	\$0.264000
Birdville Independent Shool District	\$1.435000	
Keller Independent Shool District		\$1.5400000
JPS - Tarrant County Hospital District	\$0.227897	\$0.227897
Tarrant County College	\$0.148970	\$0.148970
Effective Rate per \$100	\$2.645867	\$2.750867

State Property Tax Effective Rate per \$100

Real Property (land/building)	No
Personal Property (machinery/equipment)	No

Subject to Personal Property Tax

<b>Freeport Legislation (Triple Freeport)</b>	<b>Yes</b>
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Source  
Texas Comptroller Office  
Tarrant Appraisal District (TAD)  
(\*Some North Richland Hills residents pay Keller ISD taxes. rather than Birdville ISD taxes. The Keller ISD tax rate is \$1.54 per \$100 property valuation.)

