

# Utilities Sales Tax Rates and Taxability

## Welcome to Utilities Sales Tax Rates and Taxability

This bulletin provides important information about the April 2023 release of Utilities Sales Tax Rates and Taxability. Please review this bulletin carefully. If you have any questions, additional information is available on CCH [Support Online](#).

## Update of the Rates for Texas Miscellaneous Gross Receipts Tax

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Under Tax Code Section 182.022 (b), the tax rates for the Miscellaneous Gross Receipts Tax (MGRT) depends on the population of incorporated cities or towns according to the "last federal census next preceding the filing of the report." The rates have been updated to reflect the results of the 2020 Census. These population numbers should be used starting with the second quarter of 2023, on the report due July 31, 2023. Therefore, we have updated the rates for Tax Type 28 Tax Cat 81, effective April 1, 2023, for the cities with a population change from 2010, which would change the rate imposed.

For business done in cities with a population ...	The rate is ...
more than 1,000 but less than 2,500	0.581 percent (.00581)
2,500 or more but less than 10,000	1.07 percent (.0107)
10,000 or more	1.997 percent (.01997)

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