



# Tax-Related State and Local Economic Development Programs



August 2007



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## I. Property Taxes

### **Value Limitation & Tax Credits**

#### **Chapter 313, Tax Code**

An appraised value limitation is an agreement in which a taxpayer agrees to build or install property and create jobs in exchange for an eight-year limitation on the taxable property value for school district maintenance and operations tax (M&O) purposes. The minimum limitation varies by school district. The application for a limitation on the appraised value for M&O purposes is submitted directly to the school district and may require an application fee, which is established by each school district. Application forms #50-296 and #50-300 are under the heading School Districts – Economic Development Act and available at: <http://www.window.state.tx.us/taxinfo/taxforms/02-forms.html>.

To qualify for a tax credit, a separate application must be submitted before September 1 of the third year of a ten-year period. The credit is for the M&O taxes paid over the limitation amount in the first two years. The school district's tax collector must credit the overage in equal parts over the last seven years of the agreement, but the credit may not exceed 50 percent of the total taxes paid on the qualified property for a given year. Any eligible amount not credited in the seven-year period must be credited over the next three years, but not to exceed the total taxes paid on the qualified property.

For additional information, contact the Comptroller's Property Tax Division toll free at (800) 252-9121, or in Austin at (512) 305-9999. More information is available at: <http://window.state.tx.us/taxinfo/proptax/hb1200/index.html> and <http://window.state.tx.us/taxinfo/proptax/law04/rulesa3.htm#9.107>.

### **Tax Abatement Act**

#### **Chapter 312, Tax Code**

A tax abatement is an agreement between a taxpayer and a taxing unit that exempts all or part of the increase in the value of the real property and/or tangible personal property from taxation for a period not to exceed 10 years. School districts may not enter into abatement agreements. Each taxing unit that wants to consider tax abatement proposals must adopt guidelines and criteria for the creation of a reinvestment zone and must hold a public hearing. After these steps are complete, the taxing unit may, by official action, designate a zone.

Seven days' written notice of the hearing must be given to the presiding officer of each of the other taxing units that has taxing jurisdiction over real property within the zone. Notice of the hearing must also be published at least seven days before the hearing in a newspaper of general circulation in the city. At the public hearing on the reinvestment zone, the governing body must find that the improvements sought are feasible and would benefit the zone after the expiration of the agreement, and the zone meets one of the applicable criteria for reinvestment zones.



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The governing body of a taxing unit may not enter into a tax abatement agreement under this chapter unless it finds that the terms of the agreement and the property subject to the agreement meet the applicable guidelines and criteria adopted by the governing body under this section.

For additional information, contact the Comptroller's Property Tax Division toll free at (800) 252-9121, or in Austin at (512) 305-9999. More information is available at: <http://www.window.state.tx.us/taxinfo/proptax/registry06/abate.html>; <http://www.window.state.tx.us/taxinfo/proptax/registry06/agree.html>; and <http://www.window.state.tx.us/taxinfo/taxforms/02-forms.html#Abate>.

### **Tax Increment Financing**

#### **Chapter 311, Tax Code**

Tax increment financing (TIF) is a tool that local governments can use to publicly finance needed structural improvements and enhanced infrastructure within a reinvestment zone.

A reinvestment zone can be initiated by petition of the affected property owners, or a municipality or county can initiate a reinvestment zone without the need for a petition. Restrictions on the creation of a reinvestment zone include:

- No more than 10 percent of the property may be used for residential purposes (does not apply if the district is created by a petition of the landowners).
- May not contain property that cumulatively would exceed 15 percent of the total appraised property value within the city and its industrial districts.
- May not create or change the boundaries of an existing zone if the zone would contain more than 15 percent of the total appraised value of real property taxable by a county or school district.

For additional information, contact the Comptroller's Property Tax Division toll free at (800) 252-9121, or in Austin at (512) 305-9999. More information is available at: <http://www.window.state.tx.us/taxinfo/proptax/registry04/zone.html>.

### **Economic Development Refund**

#### **Sections 111.301-111.304, Tax Code**

Sections 111.301 to 111.304 of the Tax Code provide for state tax refunds to qualified property owners who entered into property tax abatement agreements after January 1, 1996 with a city or county, but not a school district. Property owners with tax abatement agreements entered into on or before January 1, 1996 are not eligible for these state refunds. They are also not eligible if their property is subject to an appraised value limitation, as discussed above.

To be eligible for a refund, a property owner must have established a new business in a reinvestment zone or expanded or modernized an existing business located in the zone. Since entering into a city or county abatement agreement, the property owner must have increased the business's payroll by at least \$3 million, specific to its property in Texas. Or, the owner must have increased the abated property's appraised value by at least \$4 million.

Property owners must submit a refund application to the Comptroller's office before August 1 of the year following the property tax year. A property owner's potential refund equals the school property taxes paid by the owner in that tax year. The maximum refund is the lesser of the school taxes paid or the amount of net sales and use tax and net franchise tax paid for the tax year. The total for all refunds collectively may not exceed \$10 million.



For additional information, contact the Comptroller's Property Tax Division toll free at (800) 252-9121, or in Austin at (512) 305-9999. More information is available at: [http://info.sos.state.tx.us/pls/pub/readtac\\$ext.TacPage?sl=R&app=9&p\\_dir=&p\\_rloc=&p\\_tloc=&p\\_ploc=&pg=1&p\\_tac=&ti=34&pt=1&ch=9&rl=105](http://info.sos.state.tx.us/pls/pub/readtac$ext.TacPage?sl=R&app=9&p_dir=&p_rloc=&p_tloc=&p_ploc=&pg=1&p_tac=&ti=34&pt=1&ch=9&rl=105) and <http://www.window.state.tx.us/taxinfo/taxforms/02-forms.html#Abate>.

### **The Freeport Exemption**

#### **Section 11.251, Tax Code**

The freeport exemption includes a total exemption for personal property, excluding petroleum products, which is detained in this state for a temporary period (175 days or fewer) for assembling, storing, manufacturing, processing or fabrication purposes.

When this exemption was enacted in 1989, taxing units had the authority to continue to tax or exempt freeport property by taking an official action. Once a unit decides to exempt freeport property, it may not rescind the exemption. Applications for freeport exemptions must be filed with the county appraisal district, and the chief appraiser will compute the exemption, if any.

For additional information, contact the Comptroller's Property Tax Division toll free at (800) 252-9121, or in Austin at (512) 305-9999. More information is available at: <http://www.window.state.tx.us/taxinfo/proptax/freeport/index.html>.

## II. Sales Taxes

### **Development Corporation Act of 1979**

#### **Article 5190.6, Vernon's Texas Civil Statutes**

For both 4A and 4B corporations, the Development Corporation Act requires cities to establish a corporation to administer the sales and use tax funds, and city voters must approve this special, dedicated tax at an election held for that purpose.

All cities located in a county with a population of less than 500,000 may impose the tax under 4A if the new combined local sales tax rate would not exceed 2 percent. Some



cities located in counties with a population of 500,000 or more (Bexar, Dallas, El Paso, Harris, Hidalgo, Tarrant and Travis) may also use 4A for economic development efforts but a city's eligibility varies from county to county.

For information on which cities are eligible in these counties, call the Comptroller's Local Government Assistance Division toll free at (800) 531-5441, ext. 3-4679.

4A sales tax can be used for manufacturing and industrial facilities; research and development facilities; recycling facilities; distribution centers; small warehouse facilities and distribution centers; military facilities; primary job training facilities; corporate headquarter facilities; job training classes; career centers; telephone call centers; business infrastructure; airport facilities (new as of 2007); and operation of commuter rail, light rail or commuter buses (new as of 2007).

All cities are eligible to adopt the 4B tax if the combined local sales tax rate would not exceed 2 percent. 4B sales tax can be used for the same purposes as listed for 4A. In addition, 4B can also fund retail business incentives (if city population is less than 20,000); sports and athletic facilities; entertainment, tourist and convention facilities; public parks and related open space improvements; affordable housing; and water supply and conservation programs (with special voter approval).

For additional information, contact the Comptroller's Local Government Assistance Division toll free at (800) 531-5441 or in Austin at (512) 463-4679. More information is available at: [http://www.window.state.tx.us/taxinfo/taxpubs/tx96\\_302.html](http://www.window.state.tx.us/taxinfo/taxpubs/tx96_302.html).



### **County Assistance Districts**

#### **Chapter 387, Local Government Code**

House Bill 1720, passed by the 2007 Legislature, expanded the provision making county assistance districts available to all Texas counties. Counties may adopt this sales tax to fund a variety of projects and programs. The commissioners court serves as the board of directors.

County assistance funds can be used for construction, maintenance or improvement of roads or highways; provision of law enforcement and detention services; maintenance or improvement of libraries, museums, parks or other recreational facilities; promotion of economic development and tourism; and provision of services that benefit the public welfare. The 2007 legislation expanded the acceptable use of funds to include the provision of firefighting and fire prevention services.

For additional information, contact the Comptroller's Local Government Assistance Division toll free at (800) 531-5441 or (512) 463-4679. More information is available at: [http://www.window.state.tx.us/taxinfo/taxpubs/tx96\\_1172.html](http://www.window.state.tx.us/taxinfo/taxpubs/tx96_1172.html).

### **Enterprise Zones**

#### **Chapter 2303, Government Code**

The Texas Enterprise Zone Program is an economic development tool for local communities to partner with the State of Texas to promote job creation and capital investment in economically distressed areas of the state. The Comptroller's office administers Enterprise Zone refunds of state sales and use tax (Section 151.429, Tax Code).

For additional information, contact the Governor's Tourism & Economic Development Office at (512) 936-0100. More information is available at: [http://www.governor.state.tx.us/divisions/ecodev/ed\\_bank/enterprise\\_zone](http://www.governor.state.tx.us/divisions/ecodev/ed_bank/enterprise_zone).

For information pertaining to Enterprise Zone refunds, contact the Comptroller's Audit Headquarters toll free at (800) 531-5441, ext. 5-9902 or in Austin at (512) 305-9902.

### III. Special Assessments and Other Incentives

#### **Public Improvement Districts (PIDs)**

##### **Chapter 372, Local Government Code**

PIDs offer cities and counties a means for improving their infrastructure to promote economic growth in an area. The Public Improvement District Assessment Act allows cities and counties to levy and collect special assessments on properties that are within the city or its extraterritorial jurisdiction. Additional financing options are available to certain large counties.

PIDs may be formed to create water, wastewater, health and sanitation, or drainage improvements; street and sidewalk improvements; mass transit improvements; parking improvements; library improvements; park, recreation and cultural improvements; landscaping and other aesthetic improvements; art installation; creation of pedestrian malls or similar improvements; supplemental safety services for the improvement of the district, including public safety and security services; or supplemental business-related services for the improvement of the district, including advertising and business recruitment and development.

For additional information, contact the Comptroller's Local Government Assistance Division toll free at (800) 531-5441 or in Austin at (512) 463-4679.

#### **Municipal Management Districts**

##### **Chapter 375, Local Government Code**

These districts, also called downtown management districts, are created within an existing commercial area to finance facilities, infrastructure and services beyond those already provided by individual property owners or the municipality. The improvements may be paid for by self-imposed property taxes, special assessments and impact fees, or by other charges on district property owners. The creation of the district does not relieve a city from providing basic services to the area. A district is created to supplement, not supplant, the municipal services available to the area.

For additional information, contact the Comptroller's Local Government Assistance Division toll free at (800) 531-5441 or in Austin at (512) 463-4679.



#### **Neighborhood Empowerment Zones**

##### **Chapter 378, Local Government Code**

A Neighborhood Empowerment Zone is a designated area within a municipality that is created to promote one or more of the following: affordable housing; an increase in economic development; an increase in the quality of social services, education or public safety; or the rehabilitation of affordable housing in the zone.

For additional information, contact the Comptroller's Local Government Assistance Division toll free at (800) 531-5441 or in Austin at (512) 463-4679.

#### **North American Free Trade Agreement (NAFTA) Impact Zones**

##### **Chapter 379, Local Government Code**

NAFTA Impact Zones are intended to promote business opportunities for local businesses within the zone; increase economic development within the zone; or promote employment opportunities for residents within the zone.

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To be designated a NAFTA Impact Zone, the area must be an area whose present condition substantially arrests or impairs the city's growth, retards the provision of housing, or constitutes an economic or social liability to public health, safety, morals or welfare; an area that is predominantly open, and because of obsolete platting, deteriorating structures or other factors, substantially impairs or arrests the growth of the city; an area that is in a federally-assisted new community located in a home rule city or in the area immediately adjacent to a federally-assisted new community in a home rule city; entirely in an area that meets the requirements for federal assistance under Section 119 of the Housing and Community Development Act of 1974; or reasonably likely, as a result of designation as a NAFTA Impact Zone, to contribute to the retention or expansion of primary employment or to attract major investment in the zone that would be a benefit to the property and that would contribute to the economic development of the city.

For property within a NAFTA Impact Zone, a city may use the following:

- **Building Fee Waiver**—waive or adopt fees related to the construction of buildings in the zone, including inspection and impact fees;
- **Municipal Sales Tax Refund and Abatement Agreements**—offer sales tax refund or municipal sales tax abatement agreements, not to exceed 10 years;
- **Property Tax Abatement**—abate municipal property taxes on property located within the zone subject to the 10-year duration limit; or
- **Environmental Goals**—set baseline performance standards to encourage the use of alternative building materials to address concerns related to the environment or to building costs, maintenance or energy consumption.

NAFTA Impact Zones are created and administered locally.

### IV. Disaster Relief

#### **Sales Tax**

The Governor of Texas or the President of the United States must declare an area a disaster. Taxpayers may claim an exemption on separately-stated charges for labor to repair or restore tangible or non-residential real property damaged within a disaster area. No time limit is required for claiming an exemption from tax on labor charges for repairs for damage caused by a declared disaster. Taxpayers may claim an exemption on labor charges for arborist services, such as cutting down or cutting up a damaged or dead tree in a declared disaster area. Purchases made with FEMA debit cards or FEMA vouchers are exempt from Texas sales and use tax. Purchases made with Red Cross debit cards or Red Cross vouchers are exempt from Texas sales and use tax. Purchases made with a Salvation Army voucher are exempt from Texas sales and use tax.

#### **Hotel Occupancy Tax**

Guests who occupy a hotel room for 30 or more consecutive days are considered permanent residents and are exempt from the hotel tax.



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### **All Taxes**

Businesses affected by a declared disaster may, upon request, be granted an extension of 90 days to file tax returns. Extension requests due to disasters are handled on a case-by-case basis.

For additional information on general tax-related issues, contact the Comptroller's Tax Assistance Division toll free at (800) 252-5555. Answers to frequently asked disaster relief questions are found at: [http://www.window.state.tx.us/taxinfo/disaster\\_relief\\_faqs.html](http://www.window.state.tx.us/taxinfo/disaster_relief_faqs.html).

### **Property Taxes**

Residential property owners located in disaster areas may pay local property taxes in installments: four payments, with the first quarter due by January 31, then before April 1, June 1 and August 1. No penalty and interest are assessed on the installments. Collectors for local taxing units may, at their discretion, enter into installment agreements payment of delinquent property taxes and may decide to do so for owners of property located in disaster areas.

For additional information regarding property tax options, contact the Comptroller's Property Tax Division toll free at (800) 252-9121, or in Austin at (512) 305-9999.



## Tax-Related State and Local Economic Development Programs

Program	Description	Technical Information	Tax Type	Application Contact	URL
<b>Value Limitation and Tax Credit</b>	General Description and Requirements	Comptroller of Public Accounts Property Tax Division (800) 252-9121 or (512) 305-9999	Property Tax	School District Tim Wooten or Trisha Bailey Comptroller of Public Accounts	<a href="http://www.window.state.tx.us/taxinfo/proptax/hb1200/index.html">http://www.window.state.tx.us/taxinfo/proptax/hb1200/index.html</a>
	Rule 9.107 for value limitation, Chapter 313, Tax Code	Comptroller of Public Accounts Property Tax Division (800) 252-9121 or (512) 305-9999	Property Tax	School District Tim Wooten or Trisha Bailey Comptroller of Public Accounts	<a href="http://www.window.state.tx.us/taxinfo/proptax/law04/rulesa3.htm#9.107">http://www.window.state.tx.us/taxinfo/proptax/law04/rulesa3.htm#9.107</a>
	Application Forms (value limitation and tax credit)	Comptroller of Public Accounts Property Tax Division (800) 252-9121 or (512) 305-9999	Property Tax	School District	<a href="http://www.window.state.tx.us/taxinfo/taxforms/02-forms.html#SchoolEDA">http://www.window.state.tx.us/taxinfo/taxforms/02-forms.html#SchoolEDA</a>
<b>Tax Abatement Agreements</b>	Statute: Chapter 312, Tax Code	Comptroller of Public Accounts Property Tax Division (800) 252-9121 or (512) 305-9999	Property Tax	Municipality or County	<a href="http://www.capitol.state.tx.us/cgi-bin/statutes/pdf/frame.cmd?filepath=/statutes/docs/TX/content/pdf/tx.003.00.000312.00.pdf&amp;title=TAX%20CODE%20-%20CHAPTER%20312">http://www.capitol.state.tx.us/cgi-bin/statutes/pdf/frame.cmd?filepath=/statutes/docs/TX/content/pdf/tx.003.00.000312.00.pdf&amp;title=TAX%20CODE%20-%20CHAPTER%20312</a>
	Process	Comptroller of Public Accounts Property Tax Division (800) 252-9121 or (512) 305-9999	Property Tax	Municipality or County	<a href="http://www.window.state.tx.us/taxinfo/proptax/registry04/agree.html">http://www.window.state.tx.us/taxinfo/proptax/registry04/agree.html</a>
	Registry Forms	Comptroller of Public Accounts Property Tax Division (800) 252-9121 or (512) 305-9999	Property Tax	Trisha Bailey Comptroller of Public Accounts	<a href="http://www.window.state.tx.us/taxinfo/taxforms/02-forms.html#Abate">http://www.window.state.tx.us/taxinfo/taxforms/02-forms.html#Abate</a>
<b>Tax Increment Financing</b>	Statute: Chapter 311, Tax Code	Comptroller of Public Accounts Property Tax Division (800) 252-9121 or (512) 305-9999	Property Tax	Tim Wooten or Trisha Bailey Comptroller of Public Accounts	<a href="http://www.capitol.state.tx.us/cgi-bin/statutes/pdf/frame.cmd?filepath=/statutes/docs/TX/content/pdf/tx.003.00.000311.00.pdf&amp;title=TAX%20CODE%20-%20CHAPTER%20311">http://www.capitol.state.tx.us/cgi-bin/statutes/pdf/frame.cmd?filepath=/statutes/docs/TX/content/pdf/tx.003.00.000311.00.pdf&amp;title=TAX%20CODE%20-%20CHAPTER%20311</a>
	Process	Comptroller of Public Accounts Property Tax Division (800) 252-9121 or (512) 305-9999	Property Tax	Tim Wooten or Trisha Bailey Comptroller of Public Accounts	<a href="http://www.window.state.tx.us/taxinfo/proptax/registry04/zone.html">http://www.window.state.tx.us/taxinfo/proptax/registry04/zone.html</a>
<b>Economic Development Refund</b>	Statute: Chapter 311, Tax Code	Comptroller of Public Accounts Property Tax Division (800) 252-9121 or (512) 305-9999	Property Tax	Trisha Bailey Comptroller of Public Accounts	<a href="http://www.capitol.state.tx.us/statutes/tx.toc.htm">http://www.capitol.state.tx.us/statutes/tx.toc.htm</a>
	Rule 9.105 on Sections 111.301-111.304, Tax Code	Comptroller of Public Accounts Property Tax Division (800) 252-9121 or (512) 305-9999	Property Tax	Trisha Bailey Comptroller of Public Accounts	<a href="http://info.sos.state.tx.us/pls/pub/readtac\$ext.TacPage?sl=R&amp;app=9&amp;p_dir=&amp;p_rloc=&amp;p_tloc=&amp;p_ploc=&amp;p_g=1&amp;p_tac=&amp;ti=34&amp;pt=1&amp;ch=9&amp;rl=105">http://info.sos.state.tx.us/pls/pub/readtac\$ext.TacPage?sl=R&amp;app=9&amp;p_dir=&amp;p_rloc=&amp;p_tloc=&amp;p_ploc=&amp;p_g=1&amp;p_tac=&amp;ti=34&amp;pt=1&amp;ch=9&amp;rl=105</a>
	Application Form	Comptroller of Public Accounts Property Tax Division (800) 252-9121 or (512) 305-9999	Property Tax		<a href="http://www.window.state.tx.us/taxinfo/taxforms/02-forms.html#Abate">http://www.window.state.tx.us/taxinfo/taxforms/02-forms.html#Abate</a>
<b>Freeport Exemption</b>	Statute: Section 11.251, Tax Code	Comptroller of Public Accounts Property Tax Division (800) 252-9121 or (512) 305-9999	Property Tax	Local Taxing Unit	<a href="http://www.window.state.tx.us/taxinfo/proptax/freeport/index.html">http://www.window.state.tx.us/taxinfo/proptax/freeport/index.html</a>
<b>Local Government Assistance</b>	Economic Development Programs	Comptroller of Public Accounts Local Government Assistance (800) 531-5441 or (512) 463-4679		Twanna Buford, Manager Local Government Assistance Comptroller of Public Accounts	<a href="http://www.window.state.tx.us/lga">http://www.window.state.tx.us/lga</a>
<b>Sales Tax for Economic Development (4A/4B)</b>	Statute: Article 5190.6, V.T.C.S.	Comptroller of Public Accounts Local Government Assistance (800) 531-5441 or (512) 463-4679	Local Sales Tax	Russell Gallahan or John Villarreal Comptroller of Public Accounts	<a href="http://www.window.state.tx.us/taxinfo/taxpubs/tx96_302.html">http://www.window.state.tx.us/taxinfo/taxpubs/tx96_302.html</a>
	Economic Development Corporation Revenue and Expenditure History 1997 - 2004	Comptroller of Public Accounts Local Government Assistance (800) 531-5441 or (512) 463-4679	Local Sales Tax		<a href="http://www.window.state.tx.us/lga/edchistory/">http://www.window.state.tx.us/lga/edchistory/</a>
	The Economic Development Corporation Report Fiscal 2002-2003 (November 2004)	Comptroller of Public Accounts Local Government Assistance (800) 531-5441 or (512) 463-4679	Local Sales Tax		<a href="http://www.window.state.tx.us/lga/edcr0003/">http://www.window.state.tx.us/lga/edcr0003/</a>

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Program	Description	Technical Information	Tax Type	Application Contact	URL
<b>County Assistance Districts</b>	Statute: Chapter 387, Local Government Code	Comptroller of Public Accounts Local Government Assistance (800) 531-5441 or (512) 463-4679	Local Sales Tax	Russell Gallahan or John Villarreal Comptroller of Public Accounts	<a href="http://www.capitol.state.tx.us/statutes/docs/LG/content/htm/lg.012.00.000387.00.htm">http://www.capitol.state.tx.us/statutes/docs/LG/content/htm/lg.012.00.000387.00.htm</a>
	County Assistance District Sales Tax Brochure	Comptroller of Public Accounts Local Government Assistance (800) 531-5441 or (512) 463-4679	Local Sales Tax		<a href="http://www.window.state.tx.us/taxinfo/taxpubs/tx96_1172.html">http://www.window.state.tx.us/taxinfo/taxpubs/tx96_1172.html</a>
<b>Public Improvement Districts</b>	Statute: Chapter 372, Local Government Code	Comptroller of Public Accounts Local Government Assistance (800) 531-5441 or (512) 463-4679	Special Assessment	City or County	<a href="http://www.capitol.state.tx.us/statutes/docs/LG/content/htm/lg.012.00.000372.00.htm">http://www.capitol.state.tx.us/statutes/docs/LG/content/htm/lg.012.00.000372.00.htm</a>
<b>Municipal Management District</b>	Statute: Chapter 375, Local Government Code	Comptroller of Public Accounts Local Government Assistance (800) 531-5441 or (512) 463-4679	Property Tax, Special Assessments and Impact Fees	City	<a href="http://www.capitol.state.tx.us/statutes/docs/LG/content/htm/lg.012.00.000375.00.htm">http://www.capitol.state.tx.us/statutes/docs/LG/content/htm/lg.012.00.000375.00.htm</a>
<b>Neighborhood Empowerment Zones</b>	Statute: Chapter 378, Local Government Code	Comptroller of Public Accounts Local Government Assistance (800) 531-5441 or (512) 463-4679	Property Tax, Sales Tax and Local Fee Waivers	City	<a href="http://www.capitol.state.tx.us/statutes/docs/LG/content/htm/lg.012.00.000378.00.htm">http://www.capitol.state.tx.us/statutes/docs/LG/content/htm/lg.012.00.000378.00.htm</a>
<b>Texas Enterprise Zone Program</b>	General Description and Requirements, Government Code, Chapter 2303	Governor's Office – Tourism and Economic Development (512) 936-0100	Sales & Use	Local Taxing Unit	<a href="http://www.governor.state.tx.us/divisions/ecodev/ed_bank/enterprise_zone">http://www.governor.state.tx.us/divisions/ecodev/ed_bank/enterprise_zone</a>
	Rules: Texas Administrative Code, Title 10, Part 5, Chapter 176	Governor's Office – Tourism and Economic Development (512) 936-0100	Sales & Use	Governor's Office	<a href="http://www.governor.state.tx.us/divisions/ecodev/ed_bank/enterprise_zone">http://www.governor.state.tx.us/divisions/ecodev/ed_bank/enterprise_zone</a>
	Statute: Chapter 2303, Government Code	Governor's Office – Tourism and Economic Development (512) 936-0100	Sales & Use	Governor's Office	<a href="http://www.capitol.state.tx.us/cgi-bin/statutes/pdf/gv.010.00.002303.00.pdf&amp;title=GOVERNMENT%20CODE%20-%20CHAPTER%202303">http://www.capitol.state.tx.us/cgi-bin/statutes/pdf/gv.010.00.002303.00.pdf&amp;title=GOVERNMENT%20CODE%20-%20CHAPTER%202303</a>
	Verification and Review/Payment of refund	Comptroller of Public Accounts Audit Headquarters (800) 531-5441, ext. 5-9902 or (512) 305-9902	Sales & Use	Clarence Goins Comptroller of Public Accounts	<a href="http://www.window.state.tx.us/taxinfo/enterprise_zone/ez_program.html">http://www.window.state.tx.us/taxinfo/enterprise_zone/ez_program.html</a>
Enterprise Zone Refunds, Chapter 151.429, Tax Code	Comptroller of Public Accounts Audit Headquarters (800) 531-5441, ext. 5-9902 or (512) 305-9902	Sales & Use	Clarence Goins Comptroller of Public Accounts	<a href="http://www.capitol.state.tx.us/cgi-bin/statutes/pdf/tx.002.00.000151.00.pdf&amp;title=TAX%20CODE%20-%20CHAPTER%20151">http://www.capitol.state.tx.us/cgi-bin/statutes/pdf/tx.002.00.000151.00.pdf&amp;title=TAX%20CODE%20-%20CHAPTER%20151</a>	
<b>North American Free Trade Agreement (NAFTA) Impact Zone</b>	Statute, Chapter 379, Local Government Code		Miscellaneous	Cities	<a href="http://www.capitol.state.tx.us/statutes/docs/LG/content/htm/lg.012.00.000379.00.htm">http://www.capitol.state.tx.us/statutes/docs/LG/content/htm/lg.012.00.000379.00.htm</a>
<b>Disaster Relief</b>	Frequently Asked Questions	Comptroller of Public Accounts Tax Assistance (800) 252-5555	All Taxes	Tax Policy Comptroller of Public Accounts	<a href="http://www.window.state.tx.us/taxinfo/disaster_relief_faq.html">http://www.window.state.tx.us/taxinfo/disaster_relief_faq.html</a>
	Installment Payments, Sections 31.032 and 33.02, Tax Code	Comptroller of Public Accounts Property Tax Division (800) 252-9121 or (512) 305-9999	Property Tax	Dan Wilson or Tim Wooten Comptroller of Public Accounts	<a href="http://www.window.state.tx.us/taxinfo/proptax/tc04/ch31.htm#31.032">http://www.window.state.tx.us/taxinfo/proptax/tc04/ch31.htm#31.032</a> <a href="http://www.window.state.tx.us/taxinfo/proptax/tc04/ch33a1.htm#33.02">http://www.window.state.tx.us/taxinfo/proptax/tc04/ch33a1.htm#33.02</a>
	Federal/State Economic Development Programs	Comptroller of Public Accounts Property Tax Division (800) 252-9121, ext. 6-2604 or (512) 936-2604	Fiscal Analysis	Rand Harris Comptroller of Public Accounts	<a href="http://www.window.state.tx.us/specialrpt/fedstate05">http://www.window.state.tx.us/specialrpt/fedstate05</a>

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