Sales Tax Data Tracking and Forecasting in Texas
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The Comptroller’s Five Major Duties

• Tax Administrator
• Chief Fiscal Officer
• Revenue Estimator
• Treasurer
• State Procurement Officer
Article III, Sec. 49a, Texas Constitution requires a “Financial Statement and Estimate by Comptroller of Public Accounts.”

**Biennial Revenue Estimate** is produced before each legislative session.

**Certification Revenue Estimate** is released in the fall following a legislative session, as required by Section 403.0131 (b), Texas Government Code.
General Information, Texas Sales and Use Tax

**State Sales Tax Rate** is 6.25% of the sale or rental of goods and taxable services.

**Sales tax is** due on tangible personal property (unless specifically exempted) and specific services.

**Use tax is** due on taxable goods and services for use in Texas when sales tax was not charged or was charged incorrectly by the seller.

**Returns** may be filed monthly, quarterly or annually.

**Permits** are issued to taxpayers at Master or Location level.

**Prepayments** are allowed on a monthly or quarterly basis for certain taxpayers.
Systems Used for Tracking

- **ITS** – Integrated Tax System
- **CICS** – Customer Information Control System
- **Pitney Bowes Software** and GIS database Automated Tax Jurisdiction System
- **USAS** – Uniform Statewide Accounting System
Tools to Track and Troubleshoot

- **On-line interface through CICS** - for Integrated Tax System

- **SQL Queries** – for both USAS and ITS data

- **SAS codes** - for both USAS and ITS data
Types of Sales Tax Tracking

• Sales tax remittances by specific industry, sector, NAICS code or individual tax payer

• Cash received for specific sales tax type (prepayments and regular tax)
Frequency of Sales Tax Tracking

• Daily
cash collections by specific type on the 15’th and then everyday after 20’th

• Monthly
cash collections in comparison to the previous year and estimate;
tax remittances by specific industry and sector

• Yearly
cash collections in comparison to the previous year and estimate;
tax remittances by specific industry and sector.
Reporting of Sales Tax

• By users of information
  - internal and external reports

• By type of report
  - monthly and yearly state collections
  - monthly allocations of sales tax to local communities
NAICS Data on Sales Tax Permit

34. Enter your North American Industry Classification System (NAICS) code. (See specific instructions.) ..............................................

If you don't know your NAICS code, indicate your principal type of business.

- Agriculture
- Mining
- Construction
- Manufacturing
- Transportation
- Finance
- Utilities
- Wholesale Trade

- Retail Trade
- Services
- Insurance
- Health Spa

- Real Estate
- Communications (See Item 38.)
- Public Administration

- Direct Sales / Marketing
- Other (explain)

Primary business activity and type of products or services to be sold.

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NAICS Data

• Industry-specific sales tax data supports forecasting sales tax revenue on a disaggregated basis.

• NAICS data also helps estimate fiscal implications of proposed legislation.
Location Data

• Necessary for allocations back to political subdivisions.

• Allow us to see patterns that vary by region.

• No GIS programming in Revenue Estimating division.
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