



JUNE/JULY 2021

FISCAL NOTES

ANIMAL RESCUE AND TAXATION

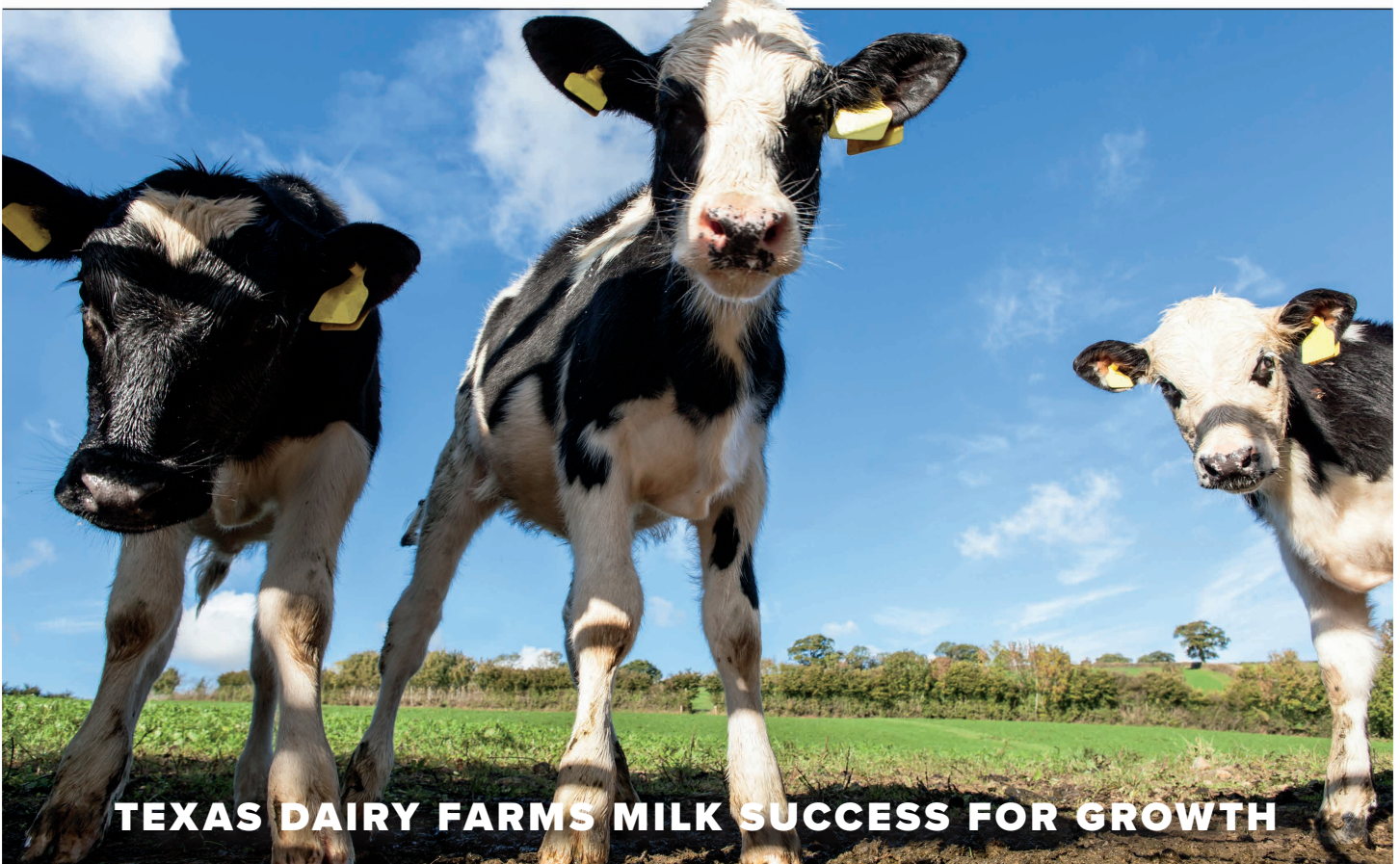
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STATE REVENUE WATCH

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The Thriving Texas Dairy Industry

By Lisa Minton



When people think about Texas cattle, they usually imagine longhorns, cowboys and ranches. What they may not realize is dairy cows are a big part of Texas agriculture, too. Texas ranks fifth nationally in dairy production and in its number of dairy cows, and the industry is growing rapidly, despite challenges such as freezes and COVID-19 in recent years.

GOOD FOR BONES AND THE ECONOMY

According to a June 2021 report by the International Dairy Foods Association (IDFA), the Texas dairy industry — including production and wholesale and retail sales — accounts for a total economic impact of \$50.3 billion in Texas, or nearly 3 percent of the gross state product. The IDFA estimates the Texas dairy industry generates \$12.7 billion in total wages for 253,000 direct and indirect jobs.

The IDFA report tallies Texas exports at \$486 million worth of dairy products each year and is among the top five U.S. states in dairy exports. Also the top state in *total* exports, Texas sends about 37 percent of its agricultural exports to Mexico, our largest international trading partner for such products.

Fifty years ago, Texas dairies had an estimated 355,000 dairy cows (**Exhibit 1**). By 2020, that number had increased to 595,000, a gain of 67.6 percent, with only four states showing more (**Exhibit 2**).

Darren Turley, executive director of the Texas Association of Dairywomen, says, “The Texas dairy industry continues to see growth, and we are on track to move up to be the fourth-largest dairy state in the nation, surpassing New York.”

CONTINUED ON PAGE 3

A Message from the Comptroller

Animals have a huge impact on our daily lives, from farm animals that provide food for our tables to pets that become part of our families. Few would be surprised to learn that both contribute to our state's economy.



Texas ranks fifth nationally in dairy production as well as its number of dairy cows and likely is on its way to surpassing New York for the No. 4 spot. This growth comes despite setbacks caused by the pandemic and February's winter storm.

Now, the Texas dairy industry is looking toward the future and increasingly leveraging technology — including a sort of bovine Fitbit to assess health. Annually, according to the IDFA, the state's dairy industry exports \$486 million in dairy products and produces millions of gallons of milk.

June was National Dairy Month, and given the economic impact of Texas dairy farms on our state, the timing of this issue seemed right to provide a look at our dairy industry.

In this issue we also examine a sales tax applied to animal adoptions at rescue organizations. To receive a sales tax exemption on adoptions, current law requires animal welfare groups to own the facilities where they house homeless animals. But many small rescue operations rely on foster care. This fact has subjected them to collecting and remitting sales taxes on adoptions, while shelters that own their animal-housing facilities are exempt. This law hurts rescue organizations and costs local governments.

I supported repealing this sales tax — as I've done with other taxes that didn't serve our state. In March, a yearly survey by the American Pet Products Association found that Americans spent \$42 billion on pet food and treats alone. Clearly, we value our pets, and that's one reason I'm glad Texas legislators acted on this sales tax exemption for animal rescue organizations and that Gov. Greg Abbott signed this legislation into law. The exemption takes effect on Oct. 1.

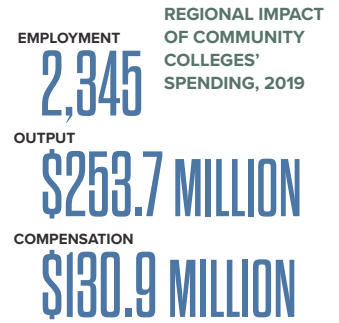
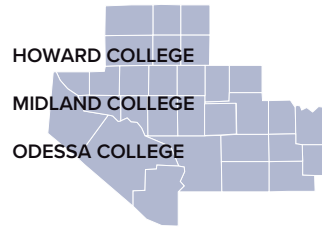
As always, we hope you enjoy reading *Fiscal Notes*.

GLENN HEGAR

Texas Comptroller of Public Accounts

TEXAS COMMUNITY COLLEGES

WEST TEXAS REGION



Texas community college districts serve a vital role in our economy by developing our workforce, preparing students for further academic study and meeting the area's needs.

The 30 counties in the West Texas region include three community college districts.

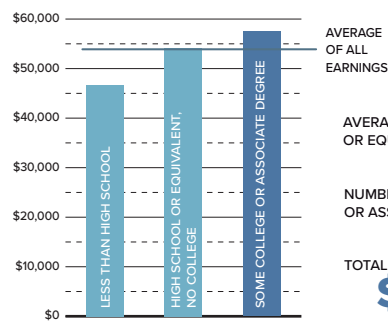
Note: Figures include direct, indirect and induced economic impacts.

Sources: JobsEQ, Texas Comptroller of Public Accounts, Texas Higher Education Coordinating Board and Texas community colleges.

NOTE: THESE ANALYSES PREDATED THE COVID-19 CRISIS AND THE ECONOMIC IMPACTS THAT FOLLOWED.

WAGES BY EDUCATIONAL ATTAINMENT

AVERAGE ANNUAL EARNINGS BY EDUCATIONAL ATTAINMENT, WEST TEXAS REGION, 2018



Community colleges provide their students with a good return on investment.

AVERAGE WAGE INCREASE OVER HIGH SCHOOL OR EQUIVALENT

\$3,331

NUMBER OF WORKERS, SOME COLLEGE OR ASSOCIATE DEGREE

76,276

TOTAL REGIONAL ADDITIONAL WAGES

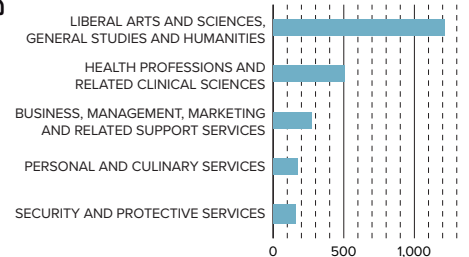
\$254.1 MILLION

Source: JobsEQ

CERTIFICATES AND DEGREES

TOP CERTIFICATES AND DEGREES, WEST TEXAS REGION, 2017-2018 SCHOOL YEAR

Source: JobsEQ



SUMMARY

The West Texas region's three community college districts work to address local skills gaps and meet the needs of area employers. They support more than 2,300 jobs and add nearly \$254 million in economic output annually. The higher pay of those with some college or an associate degree helps raise total wages in the region by another \$254 million per year.

TO SEE INFORMATION ON COMMUNITY COLLEGES AND THE TEXAS ECONOMY: comptroller.texas.gov/economy/economic-data/colleges

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The Thriving Texas Dairy Industry

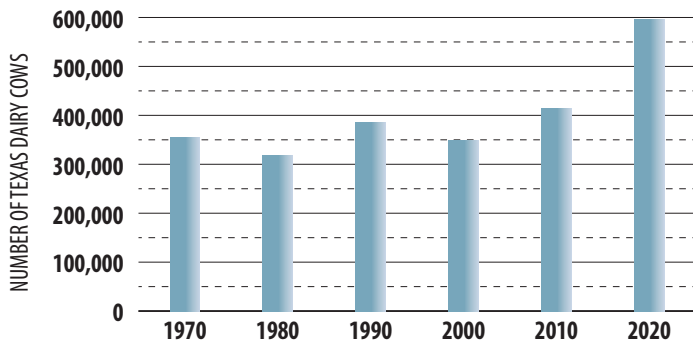
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Photo courtesy of Texas Association of Dairymen



EXHIBIT 1

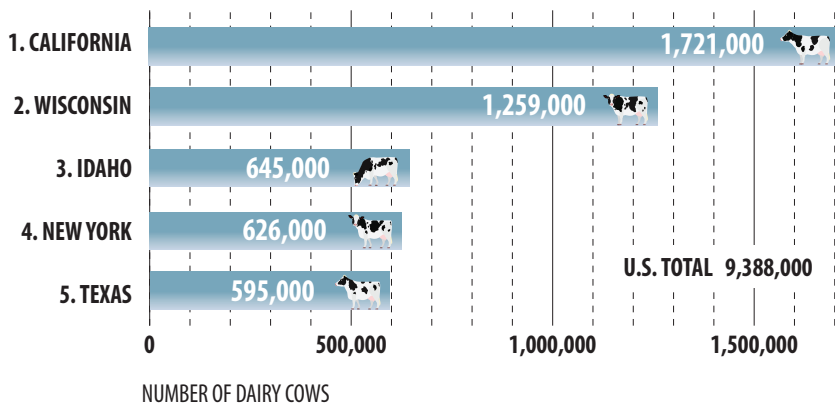
TEXAS DAIRY COWS BY DECADE, 1970 TO 2020



Source: U.S. Department of Agriculture, Economic Research Service

EXHIBIT 2

DAIRY COWS: TOP FIVE STATES, 2020



Source: U.S. Department of Agriculture, Economic Research Service



DARREN TURLEY
TEXAS ASSOCIATION
OF DAIRYMEN

U.S. Department of Agriculture (USDA) data estimate cash receipts for milk sales from Texas dairy farms in 2019 were \$2.6 billion, the second-highest among the state's agricultural commodities and 12.5 percent of total receipts (**Exhibit 3**).

FEWER, LARGER FARMS

Despite the state's growth in dairy production and sales, the actual number of Texas dairy farms declined in recent years. Texas dairy producers today amount to about 12 percent of the total from 45 years ago. Yet production has more than quintupled. In 1975, Texas had 2,890 producers churning out about 3 billion pounds of milk. Today, Texas has just 351 dairies but produced more than 14.8 billion pounds, or more than 1.7 billion gallons, of milk in 2020.

"Texas continues to lose farms, but our farms are both growing in size and producing more milk," says Turley. Much of this growth is happening in the Texas Panhandle, which now accounts for 80 percent of all Texas dairy production. In the USDA's report *2020 Texas Agricultural Statistics*, which lists milk-producing cows by county, seven of the 10 counties with the largest dairy cow populations are in the Panhandle area (**Exhibit 4**).

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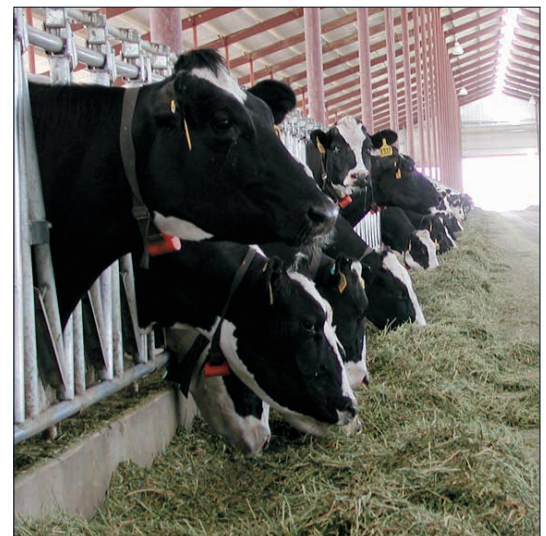
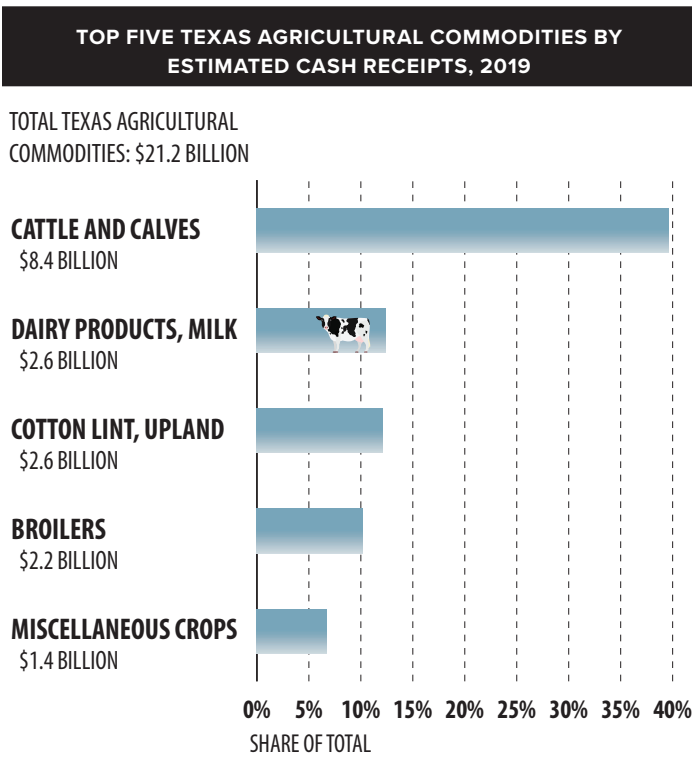


Photo courtesy of Texas Association of Dairymen

The Thriving Texas Dairy Industry

EXHIBIT 3



Seven of the 10 counties with the largest dairy cow populations are in the Panhandle area.

In a 2018 *AgriLife Today* article, now-retired state dairy specialist Dr. Ellen Jordan, who worked with the Texas A&M AgriLife Extension service, attributed much of dairy's move to the Panhandle to affordable land cost, land availability and weather — specifically low humidity levels, which can improve milk production and fertility. The Panhandle also grows a lot of cotton, and cottonseed is a popular feed for dairy cows.

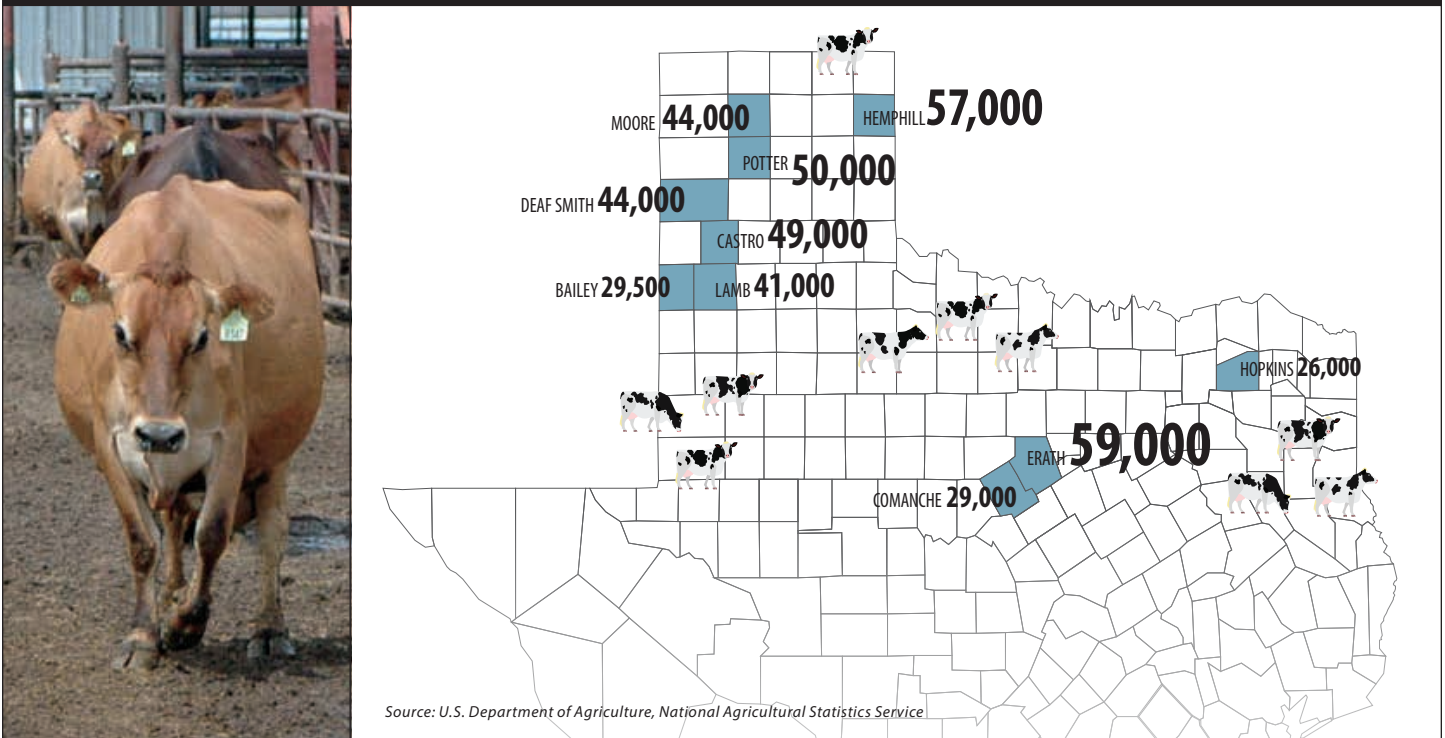
BLIZZARDS, COVID-19 AND LABOR SHORTAGES

Texas dairy farmers have weathered some tough times in recent years. On Dec. 26, 2015, a fierce winter storm named Goliath swept into the Texas Plains and Panhandle, dumping record snowfall in large swaths across the state. The blizzard devastated dairy farmers, who not only lost tens of thousands of cows but also had to suspend production.

Source: U.S. Department of Agriculture, Economic Research Service

EXHIBIT 4

TEXAS DAIRY COWS BY COUNTY, TOP 10 COUNTIES, 2019





The February 2021 freeze was brutal as well, but this time the state’s dairy farmers were better prepared, Turley says. “Texas dairy producers learned a lot from the Goliath storm event of 2015 to help them prepare for this year’s storm event. Farms now have generators to continue operations and have changed how they manage cows in order to keep them warm in the coldest of times.”

Turley says the February freeze, however, did affect the processing sector of the dairy industry. “Even though farmers continued to milk cows through the storm, processing plants were shut down due to lack of electricity and natural gas, frozen pipes or icy roads. The weeklong shutdown filled available milk haulers, and millions of gallons of milk had to be disposed of because no processing facility could accept it. Not only was this milk that did not make it to market, but it also was a loss in income for dairy farmers.”

As with other industries, dairy farmers have had to contend with the COVID-19 pandemic. A December 2020 study published in the *Journal of Integrated Agriculture* found that the pandemic greatly affected the U.S. dairy industry. Farm gate milk prices — the prices farmers receive if milk is sold on their farmland — decreased, and the industry experienced “disruption and difficulties of moving milk within the supply chains, worker shortages, increased production costs, and lack of operating capital.” The study further mentioned the shutdown of many U.S. dairy

processors due to the closing of schools, restaurants and hotels — all of which are major dairy customers.

Turley says filling industry jobs remains a challenge. “The COVID-19 pandemic initially created some milk oversupply issues when it shut down the food service industry, a significant buyer of dairy products. It also has increased the struggle with a very tight labor market in our rural areas. Our markets are stabilizing, but farm labor is still short.”

Federal COVID-19 relief legislation provided funding for the U.S. industry through the Dairy Margin Coverage Program (\$473 million), which provides necessary cash flow assistance to small and mid-sized dairies, and the Dairy Donation Program (\$400 million), which pays milk processors for the full value of milk and other dairy products donated to food assistance programs.

HIGH-TECH DAIRIES

The dairy industry has experienced dramatic changes over the years. Today’s dairy farmers still tend to be family farmers, but with larger, streamlined operations, and the U.S. dairy industry continues to consolidate and modernize. Texas dairy farmers have followed suit by incorporating newer technologies into their operations.

One such technology is an electronic collar that can help identify a cow experiencing early stages of illness. By monitoring rumination (i.e., chewing the cud) and movement — two key indicators of cattle health — the collar sends data over Wi-Fi to a software program that determines if a cow is operating within a healthy range, sort of like a bovine Fitbit.



Electronic cow collars help monitor each animal’s health and can alert farmers to early signs of illness.

The Thriving Texas Dairy Industry

Photo courtesy of Texas Association of Dairymen



The dairy industry in Texas increasingly is turning to high-tech solutions.

Robotic milking stalls also are gaining traction in Texas. Two robotic dairies now operate in Snyder and Windthorst in West Texas and the Wichita Falls MSA, respectively. Turley says more are under consideration or construction. “The robotic stalls will change the way dairy farmers manage their cows,” he says. “These milking stalls eliminate the need for labor to milk cows two or three times a day. Dairy farmers have been quick to adopt new technology into their operations, and this is definitely true in Texas.”

Some technology also has brought about changes related to sustainability. Natural Prairie Dairy in Dalhart installed a system that processes manure for other uses on the farm, including as an organic fertilizer.

The collar sends data over Wi-Fi to a software program that determines if a cow is operating within a healthy range, sort of like a bovine Fitbit.

“Texas dairy farmers strive to be good environmental stewards,” Turley says. “They live on or near their farms, and they depend on the land, water and air to make a living and to raise a family.”

In January 2020, the *Journal of Animal Science* found that the environmental impact of producing a gallon of milk in the U.S. from 2007 to 2017 made noteworthy improvements, including a carbon-footprint reduction of 19.2 percent, which the study attributed primarily to increased efficiency in both feed and milk production.

WHAT'S NEXT FOR DAIRY?

While milk is facing increased competition in the grocery store from plant-based alternatives made from oat, soy, almonds, hemp and other products, Turley predicts milk output in Texas will continue to grow, as will the dairy industry's movement toward bigger and fewer dairy farms with much larger herds to manage.

And while many of the state's family dairy farms are operated by multiple generations, the industry is actively encouraging young Texans to consider dairy farming or production as a career. Turley emphasizes that the dairy industry has many career options, and not all of them mean working on a farm.

“The industry is quite broad in its need for all types of employees. There are jobs to meet all interests, from milking cows to veterinary care to marketing and more,” he says. “Our quick-changing industry also needs to fill technology jobs so that robotics being installed on farms can continue to see growth for many years to come.” **FN**

Animal Rescue and Taxation

By Peggy Fikac



NEW LAW GIVES RESCUES, SHELTERS EQUAL FOOTING

For a homeless pet, the biggest difference between staying in a shelter and living with a foster caregiver may simply be the chance to enjoy the comforts of a home while waiting for a “forever” adopter. But before the 87th Legislature took action this year, for pet rescue organizations, the difference in pet accommodations had the potential to negatively affect their ability to save homeless pets.

Senate Bill 197, approved by lawmakers and signed by Gov. Greg Abbott, allows nonprofit animal welfare organizations that depend on foster homes to receive the same sales tax exemption on animal adoptions as nonprofit groups that use shelters. SB 197 takes effect Oct. 1, 2021.

Prior to this law, the state provided a sales tax exemption for animal adoption fees collected by nonprofit animal shelters. By definition, the exemption applied only to organizations that maintain a physical shelter, which caused confusion and created a disparity among organizations established to help animals find forever homes.

SB 197, authored by Sen. Jane Nelson and sponsored in the House by Rep. Candy Noble, clarifies that rescue groups housing animals outside of organization-owned shelters are eligible for the sales tax exemption on adoption fees. The Comptroller’s office and animal welfare groups advocated for the legislation.

“The spirit of this law was always to exempt rescue organizations as they work to find forever homes for stray animals. This is the right thing to do and will help connect more animals to people who will love and care for them,” says Nelson, Senate Finance Committee chair,

Senate Bill 197 allows nonprofit animal welfare organizations that depend on foster homes to receive the same sales tax exemption on animal adoptions as nonprofit groups that use shelters.

who had a rescue “grandpup” named Popper whom her family lost last year.

Noble says that as a rescue pet owner, she understands the commitment each pet adoption entails.

“It is a great honor to have helped pass legislation that makes pet adoptions more affordable for willing Texans,” Noble says. “Families who are willing to open their homes to unwanted animals through pet adoption should be applauded by Texans, not taxed by the state. The efforts of those who work in our rescue and shelter organizations should be rightly focused on the care and placement of the pets, not on the collection and paperwork associated with sales tax receipts.”

COLLECTING AND SCRUTINIZING TAXES

Texas Comptroller Glenn Hegar is the state’s tax collector, but he also works with lawmakers to eliminate taxes that are outdated, inefficient to collect or out of step with legislative goals. He has done so since taking office in 2015, when the Legislature repealed eight taxes on his recommendation (**Exhibit 1**).

EXHIBIT 1

EIGHT TAXES RECOMMENDED AND APPROVED FOR REPEAL IN 2015, 84TH LEGISLATURE

Upon taking office in 2015, Comptroller Glenn Hegar pushed for the repeal of certain state taxes to remove archaic laws from state statute, reduce administrative burdens on business owners and provide tax relief to Texans.

- State Inheritance Tax
- Controlled Substances Tax
- Airline/Passenger Train Beverage Tax
- Liquefied Gas Tax
- Bingo Rental Tax
- Fireworks Tax (still subject to sales tax)
- Oil Regulation Tax
- Sulphur Tax

Source: Texas Comptroller of Public Accounts



Photo courtesy of Matthew Porter

Matthew Porter, Texas Little Cuties Rescue volunteer and mayor of Wylie, Texas



KATIE JARL COYLE
TEXAS PETS ALIVE!

“Our agency is more efficient and can better serve taxpayers when we do away with the red tape and burden of outdated or inefficient taxes,” Hegar says. “The resources needed to administer these tax laws should instead be used to make sure Texans receive the best possible government at the lowest possible cost.”

Per statute, animals are considered tangible personal property subject to the sales tax unless they fall under a specific exemption, explains Tommy Hoyt, assistant director of the Comptroller’s Tax Policy Division. Creating a sales tax exemption requires legislative action.

Katie Jarl Coyle — director of government affairs and policy for Austin Pets Alive! and American Pets Alive! and executive director of the nonprofits’ advocacy arm, Texas Pets Alive! — says the Comptroller’s office was a positive force in changing the law to allow the exemption.

“They have been very supportive,” Coyle says. “The Comptroller’s office worked thoughtfully and cooperatively with the stakeholders on this issue. That contributed to its success.”

SB 197 was the first legislative measure pushed by Texas Pets Alive! and its first big win at the Texas Capitol, Coyle says.

Adoption fees vary from organization to organization, ranging from zero to about \$250, Coyle says. But rescuers say the fees don’t come near covering necessities like urgent medical needs, spaying or neutering, training, vaccinations and supplies.

“With small local rescues, every dollar counts,” says Coyle.

Wylie Mayor Matthew Porter, who with his wife volunteers with Texas Little Cuties Rescue, had brought his concerns about the sales tax to Rep. Noble and says he appreciates her and others who championed the legislation.

“Rescues were looking at having to cover costs out of pocket,” Porter says. “If we eat the cost ourselves and we do a couple hundred adoptions a year, that [money spent on taxes] would be enough to provide veterinary services to five to 10 additional animals.”

SB 197 was the first legislative measure pushed by Texas Pets Alive! and its first big win at the Texas Capitol, Coyle says.

“Anything that costs rescues money causes issues,” Bowlin says.

While registered nonprofit animal organizations generally are exempt from paying sales taxes on their purchases, they have been responsible for collecting sales tax from adopters on adoption fees. That required keeping records, collecting and remitting the tax, and choosing whether to increase adoption fees to include the sales tax or absorb the cost in the existing fee.

“I truly felt it was common-sense legislation that shouldn’t face political barriers,” Porter says of SB 197. “Rescues provide a service to the public and to all of those individual animals at the shelter. When the rescues help adopt out and care for those animals, it helps prevent additional costs to the state and local government.”

Lori Bowlin, founder and vice president of the Coalition for the Prevention of Animal Cruelty in Crockett, Texas, says SB 197 is a “huge” plus. Her small rescue helps animals in several counties, including picking up puppies dumped on county roads and rescuing donkeys, horses and dogs abandoned in Davy Crockett National Forest, she says.

Her rescue group fosters animals but typically doesn’t directly arrange adoptions. Instead, she connects the animals with rescue partners that find homes for them.

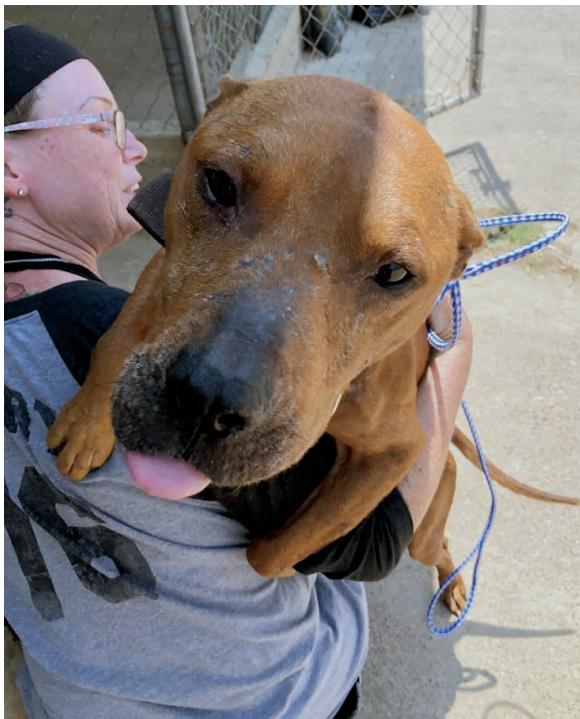


Photo courtesy of Texas Humane Legislation Network

Lori Bowlin, founder/vice president, Coalition for the Prevention of Animal Cruelty



Photo courtesy of Austin Pets Alive!

“Anything that costs rescues money causes issues,” Bowlin says. “We are all on a tight budget. Every single one of us depends on donations and grants.”

A fiscal note for SB 197 determined it would pose no significant fiscal implications to the state or local governments.

According to the independent pet insurance marketplace Pawlicy Advisor, 58.2 percent of Texas households own a pet (**Exhibit 2**). In fiscal 2020, thanks to pet ownership, Texas collected about \$120 million in sales tax from pet supply stores and other companies that provide pet services, such as grooming, boarding and training.

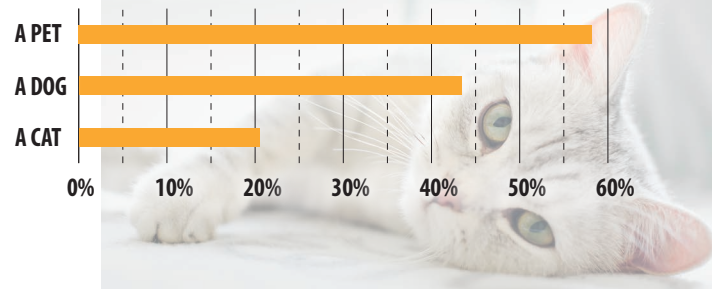
RESCUES TO THE RESCUE

While nonprofit shelters, including government-run shelters, provide a haven for many animals, they can be overloaded with the influx of homeless pets. Rescue groups provide a lifeline.

EXHIBIT 2

TEXAS PET OWNERSHIP NUMBERS

TEXAS HOUSEHOLDS THAT OWN:



Source: Pawlicy Advisor; American Veterinary Medical Association

Animal Rescue and Taxation



STACY SUTTON KERBY
TEXAS HUMANE
LEGISLATION NETWORK

“Shelters and rescues collaborate to rehome adoptable animals, so releasing pets to rescue partners allows shelters to avoid euthanizing animals for space,” says Stacy Sutton Kerby, director of government relations for the Texas Humane Legislation Network. “Rescues will be able to use the money previously paid in taxes to serve more animals.”

Rescue groups also divert animals from shelters by taking them directly from families who can’t care for them, says Laura Everitt, a volunteer with Austin Boxer Rescue and DFW Boxer Rescue.

“If the sales tax requirement had stayed in place, it could have very likely caused some smaller rescues to close their doors, and that would have put the animal population at higher risk,” Everitt says.

According to a survey by the American Pet Products Association, 44 percent of dog owners and 43 percent of cat owners in the United States adopted their pets from shelters or rescue organizations (**Exhibit 3**).

Kerby says, “Eliminating the rescues’ requirement to pay taxes only makes sense when considering how closely these entities work together to achieve their common goal: the highest possible live outcome rate.”

Most animals that Austin Pets Alive! (APA) pulls from Austin Animal Center have medical or behavioral issues, Coyle says, and their care costs more than the average intake. APA spent more than \$4 million last year on animals received from the center, she says. It typically adopts out about 10,000 animals annually, she says.

After February’s ice storm, American Pets Alive! (AmPA) reached out to rural Texas shelters overwhelmed with animal intakes as they struggled with water supply and building repairs. The shelters faced the prospect of euthanizing animals as they ran out of space unless rescues could help.

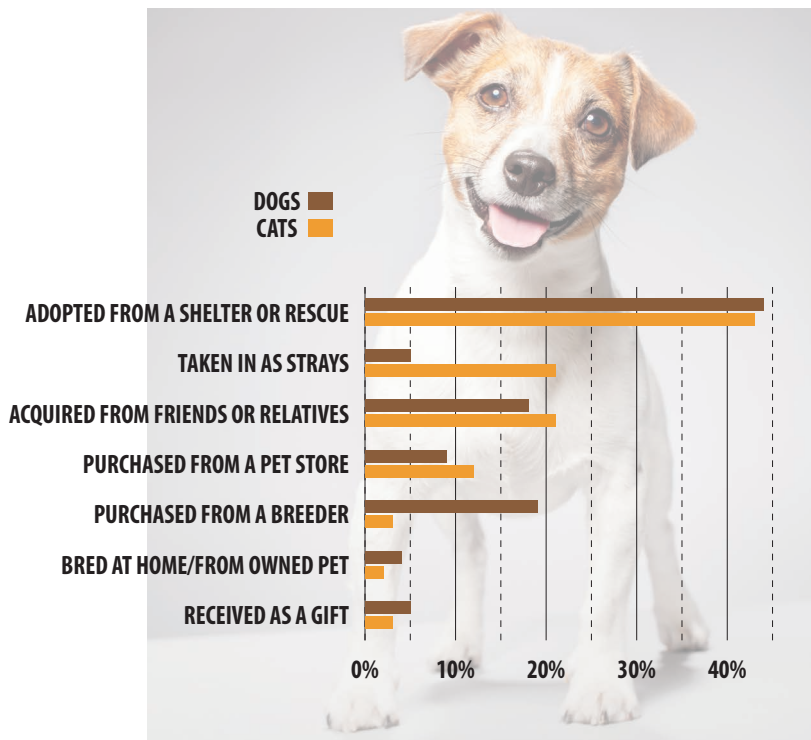
AmPA took more than 1,000 animals from the hardest-hit shelters, Coyle says, transporting them to shelter partners across the country. The operation was paid for through private funding, with no cost to local governments, she says.

Kerby says, “Eliminating the rescues’ requirement to pay taxes only makes sense when considering how closely these entities work together to achieve their common goal: the highest possible live outcome rate.”

“It’s a win-win,” Hegar says. “There’s a saying that if you want a friend in politics, get a dog. But with this legislation, the state is helping dogs — and their taxpaying families.” **FN**

EXHIBIT 3

PERCENTAGE OF DOGS AND CATS ADOPTED FROM U.S. RESCUES OR SHELTERS



Source: The Humane Society of the United States; biennial APPA National Pet Owners Survey by the American Pet Products Association

This table presents data on net state revenue collections by source. It includes most recent monthly collections, year-to-date (YTD) totals for the current fiscal year and a comparison of current YTD totals with those in the equivalent period of the previous fiscal year.

These numbers were current at press time. For the most current data as well as downloadable files, visit comptroller.texas.gov/transparency.

Note: Texas' fiscal year begins on Sept. 1 and ends on Aug. 31.

NET STATE REVENUE — All Funds Excluding Trust

(AMOUNTS IN THOUSANDS)

Monthly and Year-to-Date Collections: Percent Change From Previous Year

| Tax Collections by Major Tax | JUNE 2021 | YEAR TO DATE: TOTAL | YEAR TO DATE: CHANGE FROM PREVIOUS YEAR |
|--|---------------------|----------------------|---|
| SALES TAX | \$3,157,149 | \$29,298,650 | 3.55% |
| PERCENT CHANGE FROM JUNE 2020 | 18.06% | | |
| MOTOR VEHICLE SALES AND RENTAL TAXES | 590,921 | 4,529,309 | 16.69% |
| PERCENT CHANGE FROM JUNE 2020 | 49.90% | | |
| MOTOR FUEL TAXES | 315,332 | 2,950,606 | 0.58% |
| PERCENT CHANGE FROM JUNE 2020 | 26.11% | | |
| FRANCHISE TAX | 2,389,643 | 4,239,826 | 284.78% |
| PERCENT CHANGE FROM JUNE 2020 | 1,089.44% | | |
| OIL PRODUCTION TAX | 362,903 | 2,667,297 | -5.55% |
| PERCENT CHANGE FROM JUNE 2020 | 338.75% | | |
| INSURANCE TAXES | 53,178 | 1,579,157 | -3.34% |
| PERCENT CHANGE FROM JUNE 2020 | 80.00% | | |
| CIGARETTE AND TOBACCO TAXES | 113,067 | 1,127,133 | 5.89% |
| PERCENT CHANGE FROM JUNE 2020 | -2.79% | | |
| NATURAL GAS PRODUCTION TAX | 159,344 | 1,166,135 | 29.06% |
| PERCENT CHANGE FROM JUNE 2020 | 688.73% | | |
| ALCOHOLIC BEVERAGES TAXES | 137,713 | 990,581 | 4.70% |
| PERCENT CHANGE FROM JUNE 2020 | 111.93% | | |
| HOTEL OCCUPANCY TAX | 53,894 | 362,246 | -10.81% |
| PERCENT CHANGE FROM JUNE 2020 | 136.91% | | |
| UTILITY TAXES¹ | 18,173 | 370,955 | 11.30% |
| PERCENT CHANGE FROM JUNE 2020 | 192.15% | | |
| OTHER TAXES² | 59,630 | 149,856 | -34.56% |
| PERCENT CHANGE FROM JUNE 2020 | 1,035.30% | | |
| TOTAL TAX COLLECTIONS | \$7,410,947 | \$49,431,751 | 10.95% |
| PERCENT CHANGE FROM JUNE 2020 | 91.63% | | |
| Revenue By Source | JUNE 2021 | YEAR TO DATE: TOTAL | YEAR TO DATE: CHANGE FROM PREVIOUS YEAR |
| TOTAL TAX COLLECTIONS | \$7,410,947 | \$49,431,751 | 10.95% |
| PERCENT CHANGE FROM JUNE 2020 | 91.63% | | |
| FEDERAL INCOME | 5,583,215 | 53,384,208 | 10.85% |
| PERCENT CHANGE FROM JUNE 2020 | 2.98% | | |
| LICENSES, FEES, FINES AND PENALTIES | 497,919 | 5,233,690 | 3.36% |
| PERCENT CHANGE FROM JUNE 2020 | 8.24% | | |
| STATE HEALTH SERVICE FEES AND REBATES³ | 1,504,162 | 4,954,996 | -16.58% |
| PERCENT CHANGE FROM JUNE 2020 | 22.84% | | |
| NET LOTTERY PROCEEDS⁴ | 268,579 | 2,530,757 | 29.69% |
| PERCENT CHANGE FROM JUNE 2020 | 28.08% | | |
| LAND INCOME | 237,599 | 1,679,509 | 2.42% |
| PERCENT CHANGE FROM JUNE 2020 | 361.87% | | |
| INTEREST AND INVESTMENT INCOME | 328,596 | 1,585,856 | -22.32% |
| PERCENT CHANGE FROM JUNE 2020 | 565.84% | | |
| SETTLEMENTS OF CLAIMS | 2,221 | 743,153 | 20.32% |
| PERCENT CHANGE FROM JUNE 2020 | -32.36% | | |
| ESCHEATED ESTATES | 358,589 | 531,981 | 29.76% |
| PERCENT CHANGE FROM JUNE 2020 | 29.52% | | |
| SALES OF GOODS AND SERVICES | 48,640 | 268,318 | 33.05% |
| PERCENT CHANGE FROM JUNE 2020 | 201.47% | | |
| OTHER REVENUE | 212,488 | 2,229,594 | 56.16% |
| PERCENT CHANGE FROM JUNE 2020 | -19.05% | | |
| TOTAL NET REVENUE | \$16,452,954 | \$122,573,813 | 9.44% |
| PERCENT CHANGE FROM JUNE 2020 | 38.93% | | |

¹ Includes public utility gross receipts assessment, gas, electric and water utility tax and gas utility pipeline tax.

² Includes taxes not separately listed, such as taxes on oil well services, coin-operated amusement machines, cement and combative sports admissions as well as refunds to employers of certain welfare recipients.

³ Includes various health-related service fees and rebates that were previously in "license, fees, fines and penalties" or in other non-tax revenue categories.

⁴ Gross sales less retailer commission and the smaller prizes paid by retailers.

Notes: Totals may not add due to rounding. Excludes local funds and deposits by certain semi-independent agencies.

Includes certain state revenues that are deposited in the State Treasury but not appropriated.



FISCAL NOTES

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Texas Comptroller of Public Accounts
Publication #96-369,
June/July 2021