

Datapoints for Atlanta, Texas Labor Market Area

TABLE 15

Atlanta, Texas Labor Market Area - Metro Texarkana

2000 TAXATION ⁽¹⁾		
Franchise Tax - NO CORPORATE INCOME TAX	STATE OF TEXAS	ATLANTA, TEXAS
Rate of Franchise Tax	Business Franchise Tax	None
Earned Surplus - Percent of Adj. Fed. Taxable Income	4.50%	
OR Net Worth Base - Taxable Capital	\$2.50 per thousand	
Formula	Single Gross Receipts Factor	
Federal Taxes Deductible (Yes or No)	Not applicable	
Accelerated Depreciation Permitted (Yes or No)	Not applicable	
NO PERSONAL INCOME TAX	State	Local
Earned Income (Married Filing)	NO PERSONAL INCOME TAX	NO PERSONAL INCOME TAX
Maximum Rate		
On Taxable Income Exceeding		
Unearned Income Maximum Rate (e.g., Dividend)		
NO LOCAL OCCUPATION TAX	Rate	Basis
City Residents	None	None
Non City Residents	None	None
NO LOCAL WAGE TAX	Rate	Basis
City Residents	None	None
Non City Residents	None	None
NO Gross Receipts Tax Rate		
A) N/A		
B)		
C)		
D)		
E)		
Sales/Use Tax Rate		
State	6.25%	
Local - City and County	2.00%	
Total	8.25%	
Additional Sales Tax Rate by Utility:		
Electric Power	no	
Natural Gas	no	
Fuel Oil	no	

Water	no			
Sewer	no			
Hazardous Waste Disposal	no			
Telephone Sales Tax Rates (State and local combined)				
Local Area	8.25%			
Long Distance In State	8.25%			
Long Distance Out of State	8.25%			
Machinery & Equipment Subject to Sales/Use Tax				
Industrial/Manufacturing Machinery	Exempt			
Office Machinery	Taxable except as Enterprise Zone Approved Project			
Pollution Control - Air	Exempt			
Pollution Control - Water	Exempt			
Office Furniture/Fixtures/Equipment	Taxable except as Enterprise Zone Approved Project			
Sales/Use Tax on				
Office Building Construction Materials	Taxable except as Enterprise Project			
Industrial Building Construction Materials	Taxable except as Enterprise Project			
Manufacturers' Raw Materials	Exempt			
Canned Software	Taxable			
Custom Software	Taxable			
Intangible Property				
Describe What is Subject to Tax Rate (e.g., Accounts Receivable, Capital Stock)	Taxable Services, Data Processing Accounts Receivable, Telecomm			
Basis & Rate	8.25% total sales/use tax			
Stock Bond Transaction Fee (Yes or No, If Yes, List Rate)				
Real Property Tax Rates for Jurisdictions Featuring Major Employment Centers	A	B	C	D
City Millage - Atlanta, TX	0.618300			
County Millage- Cass County, TX	0.515921			
School Millage-Atlanta Independent School District	1.492510			
Special District Millage				
Total Millage	2.626731			
Assessment Ratio (%)	100 percent			
Effective Rate per \$100	\$2.48			

Personal Property Tax Rates per \$100 for Jurisdictions Featuring Major Employment Centers	A	B	C	D
City Millage	0.618300			
County Millage	0.515921			
School Millage	1.492510			
Special District Millage				
Total Millage	2.626731			
Assessment Ratio (%)	100 percent			
Effective Rate per \$100	\$2.48			
State Property Tax Effective Rate per \$100				
Real Property (land/building)	NONE			
Personal Property (machinery/equipment)	NONE			
Subject to Personal Property Tax				
Production Machinery & Equipment	yes			
Non Production Machinery & Equipment	yes			
Pollution Control	NO			
Inventory	yes			
Raw Materials	yes			
Work in Progress	yes			
Finished Goods	yes			
Freeport Legislation	YES			
Applicable to Warehousing	no property tax			
Applicable to Manufacturing	no property tax			
Goods Stored in a Public Warehouse	no property tax			
City/County Option to Allow Freeport (yes or no)	YES			
Office Furniture-Fixtures	yes			
Computer Equipment	yes			
Workstations	yes			
Telephones	yes			
Furniture	yes			
Company Vehicles	yes			
Standard Software	NO			
Custom Software	NO			