

## Sales and Use Tax Rates

The 12 most populous cities in the Houston area have sales tax rates that are 2 percent or less.

<b>Houston Region Top 12 Cities' 2020 Sales and Use Tax Rates</b>	
<b>City</b>	<b>City Rate</b>
Baytown	1.25
Conroe	2.00
Friendswood	2.00
Galveston	2.00
<b>Houston</b>	<b>1.00</b>
La Porte	1.75
League City	2.00
Missouri City	1.00
Pasadena	1.50
Pearland	1.50
Sugar Land	2.00
Texas City	2.00
Source: Texas Comptroller of Public Accounts	

- The Texas state sales and use tax rate is 6.25 percent, but local taxing jurisdictions (cities, counties, special-purpose districts and transit authorities) also may impose a sales and use tax up to 2 percent for a total maximum combined rate of 8.25 percent.
- Sales and use tax rates in the Houston region vary by city. The top 12 city sales and use tax rates range from 1 percent to 2 percent. All 12 cities have a total sales tax rate of 8.25 percent. Cities with less than a 2 percent rate have additional sales and use tax rates that may be related to transit, crime control, emergency services and more.
- Sales tax allocations from the City of Houston comprised the majority of total allocations in the region in '19, followed by Sugar Land, Conroe, Pasadena, Pearland, League City, Texas City, Baytown, Galveston, La Porte, Missouri City, and Friendswood.