

# Update: Impact of Arts & Culture Industries on Texas



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Produced by



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## Update: The Situation in Texas

In a 2008 study for the Texas Cultural Trust, the Creative Sector was defined using occupational codes that focus on the innovation workforce – job types that rely heavily on critical thinking, innovation, and creativity. Special attention was given to occupations that are in high demand, are portable, and are found in a diverse set of industry sectors. The definition excluded occupations that are largely a function of population size and not an underlying comparative advantage such as doctors, lawyers, and K-12 teachers (Appendix 1).

The Texas Cultural Trust requested that TXP, Inc. (TXP) update the original study as well as continue the effort to quantify the impact of the creative sector on the Texas economy and its sub regions. This report provides objective baseline metrics and historical data on the creative economy. Therefore, no recommendations or public policy changes are included in this report.

Occupation estimates alone do not tell the full story or importance of the Creative Sector to the Texas economy. Building upon the original study, TXP collected historic employment, wage, and taxable sales data for 42 North American Industry Classification System (NAICS) sectors referred to as “Arts and Culture Industries.” These industry sectors (Appendix 2) represent enterprises that create, distribute, and sell arts and culture products and services. At each firm, some of the jobs would qualify as Creative Sector occupations, with the remainder classified as sales, production, and management. Because there is no single definition of the creative economy, this datasets provides an alternative viewpoint that emphasizes business activity and the point of consumption by the end user or consumer.

Policy makers and stakeholders usually measure the creative economy using total employment and wages. Tax revenue is oftentimes overlooked because it is difficult to measure and allocate to its source. Two primary sources of tax revenue are sales tax (local and state) and property tax (city, school, and counties). To help frame the discussion, TXP has identified three approaches to measuring tax revenue for the creative economy:

- 1) The Texas Comptroller of Public Accounts tracks taxable sales based on business classification. For example, a painting by a Texas artist generates sales tax revenue at the point of sale. One approach to estimating the taxable value of paintings sold in a given year is to track sales tax by NAICS 453920 – Art Dealers.
- 2) TXP also obtained information from Dunn & Bradstreet on the location of Arts and Culture Industries throughout Texas. Combining this information with appraisal district information, TXP was able to estimate the property tax revenue impact of these businesses in four case study counties (Bexar, Gillespie, Grayson, and Harris counties).

3) TXP estimated total State of Texas sales tax revenue as function of Creative Sector wages using standard ratios of state tax revenue per dollar of wages paid.

All of the datasets and statistics contained in this report support the notion that Arts and Culture Industries as well as Creative Sector employees are a vital component of the Texas economy. It is also clear that all parts of the state benefit from these businesses and workers. Every community has its own cultural assets, institutions, funding sources, and marketing strategies that collectively make Texas an attractive location for tourists, future residents, and expanding businesses.

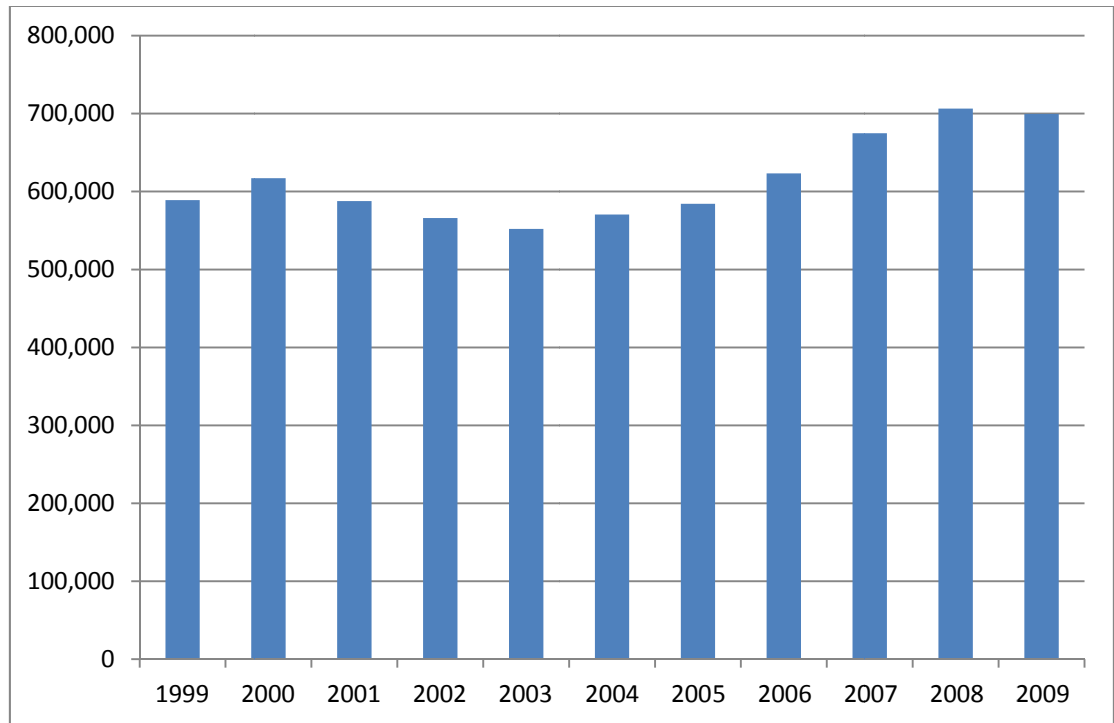
State and local leaders will have to make difficult choices in the coming years about which programs to fund and how to measure return on investment. The complexity of Arts and Culture Industries make it difficult to evaluate with a single statistic, but historic trends point to the growing importance of these industries. Beyond direct jobs and wages, the substantial amount of local and state tax revenue generated by these firms help support other local and state programs. If appropriately nurtured and supported, the Creative Sector and Arts and Culture Industries will continue to play a vital role in the Texas economy.

## Creative Sector Occupations Employment and Wage Data

### Key Findings

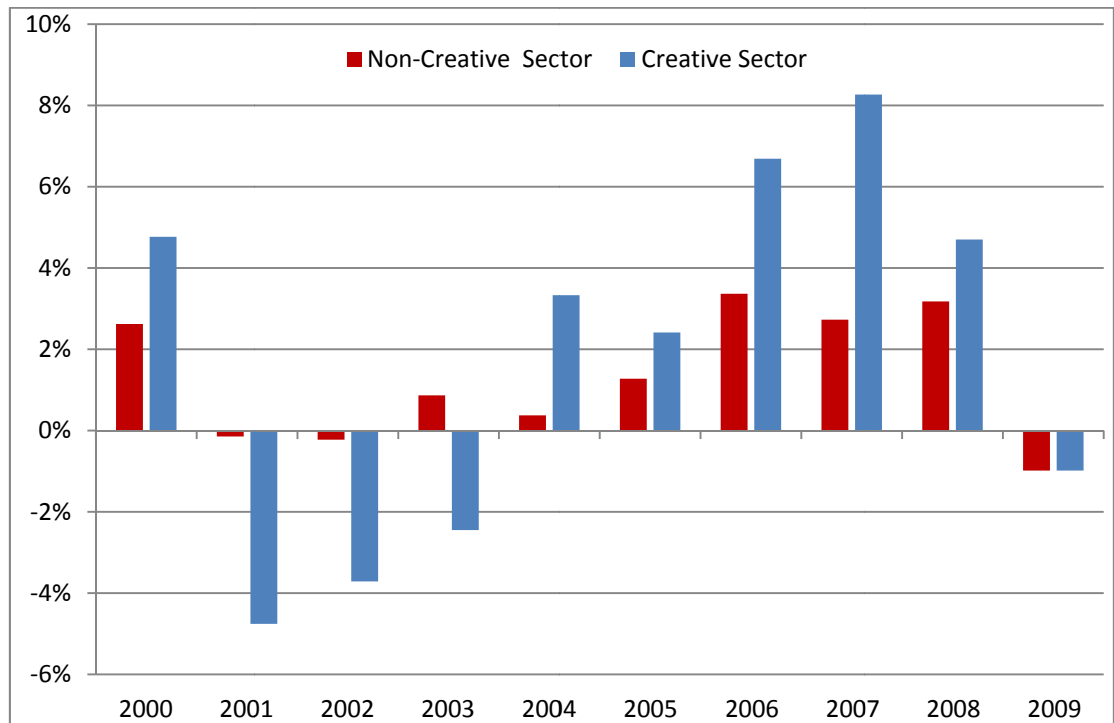
- Texas' creative sector currently employs nearly 700,000 innovation workers. This represents a growth rate of 22.1 percent over the past five years or 130,000 more employees than in 2004.
- From 2004 to 2009, the creative sector has grown at a compound annual growth rate (CAGR) of 4.2 percent versus 1.9 percent for non-creative occupations.
- The 2009 average annual wage for the creative sector was approximately \$70,000 compared to \$39,000 for non-creative industries. This represents an 80.5 percent wage premium for creative sector workers.
- Since 2004, the creative sector's CAGR for wages has also outpaced the non-creative industries, registering 3.4 percent and 3.3 percent respectively.
- In 2009, 6.8 percent of total Texas employment was in the creative sector. This figure is on par with the national average, but well below other strong economic regions such as California (8.2 percent) and Massachusetts (9.6 percent).
- From 2000 to 2009, Texas' Creative Sector increased 9.3 percent compared to the national figure of 7.7 percent. Losses in the high-tech sector this decade have been largely offset by gains in the oil and gas sector, which require a substantial amount of engineering and science innovation.
- In 2009, the Austin metro area had the highest percentage of total local employment in the creative sector registering 11.8 percent. This level of creative sector employment is well above the proportion of total employment for any other metro region in the state.
- Dallas and Houston lead the state's metro areas in terms of total number of creative sector employees. Each metro region employs about 180,000 creative workers with an average salary of \$70,000.
- The Austin metro area is the only region in Texas that ranks in the top ten in the nation for creative sector employment as a percentage of total employment.

**Figure 1: State of Texas Creative Sector Employment**



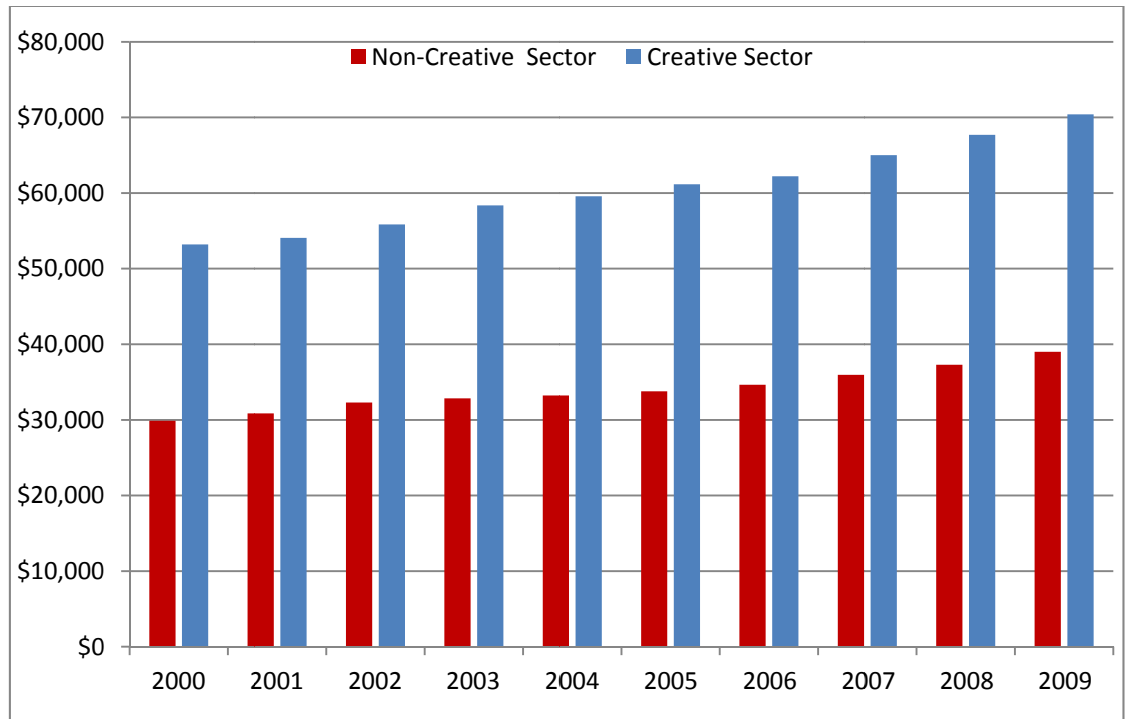
Source: TXP, Inc., US Bureau of Labor Statistics

**Figure 2: State of Texas Employment Growth: Creative Sector vs. Non-Creative Sector**



Source: TXP, Inc., US Bureau of Labor Statistics

**Figure 3: State of Texas Average Wage: Creative Sector vs. Non-Creative Sector**



Source: TXP, Inc., US Bureau of Labor Statistics

**Table 1: Texas Metro Area Creative Sector Employment & Wages (2009)**

Metro Area	Creative Employment	% of Total Workforce	% of TX Creative	Creative Wage	Non-Creative Wage
Austin	90,530	11.77%	12.94%	\$72,132	\$41,586
Dallas	178,070	8.70%	25.46%	\$74,156	\$43,439
El Paso	10,430	3.87%	1.49%	\$51,272	\$33,356
Fort Worth	56,710	6.62%	8.11%	\$69,458	\$39,132
Houston	203,910	7.95%	29.15%	\$77,351	\$42,074
San Antonio	46,350	5.54%	6.63%	\$63,007	\$36,502
State of Texas	699,540	6.80%	100.00%	\$70,409	\$39,000

Source: TXP, Inc.

**Table 2: Top Metro Areas by Creative Sector Employment as % of Total Employment (2009)**

Metro Area	Rank	Creative Employment	% of Total Workforce	Creative Wage
United States	NA	8,675,530	6.7%	\$70,409
San Jose-Sunnyvale-Santa Clara, CA	1	164,880	18.5%	\$100,559
Durham, NC	2	42,200	15.3%	\$76,421
Washington, DC-Arlington VA	3	325,630	14.2%	\$88,010
Bethesda-Frederick-Gaithersburg, MD	4	76,710	13.8%	\$83,302
Seattle-Bellevue-Everett, WA	5	192,320	13.7%	\$79,976
San Francisco-San Mateo, CA	6	117,900	12.0%	\$86,306
Boston-Cambridge-Quincy, MA	7	200,990	11.9%	\$80,521
Austin-Round Rock, TX	8	90,530	11.8%	\$72,132
Denver-Aurora, CO	9	122,880	10.1%	\$74,868
Madison, WI	10	33,120	10.1%	\$61,295
Dallas-Plano-Irving, TX	14	178,070	8.7%	\$74,156
Houston-Sugar Land-Baytown, TX	31	203,910	8.0%	\$77,351
Fort Worth-Arlington, TX	59	56,710	6.6%	\$69,458
San Antonio, TX	74	46,350	5.5%	\$63,007
El Paso, TX	96	10,430	3.9%	\$51,272

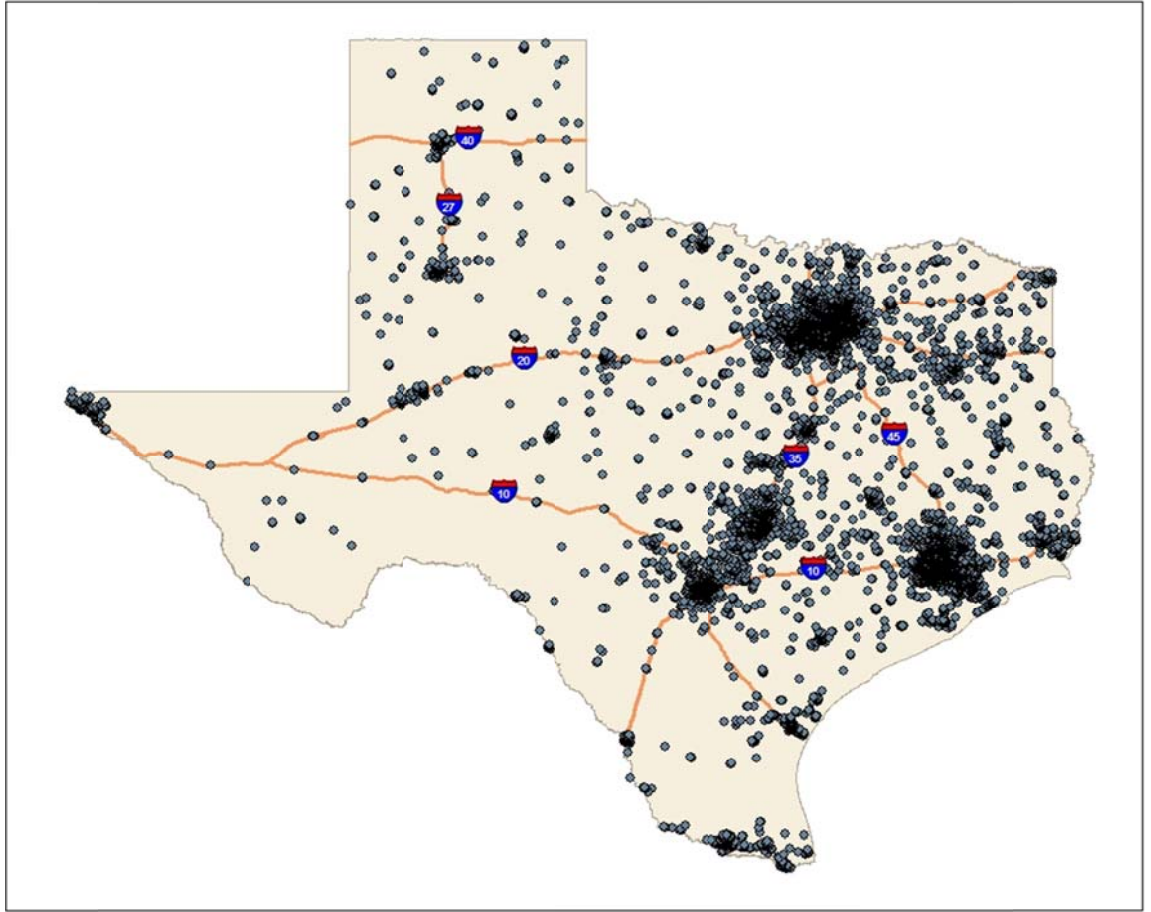
Source: TXP, Inc.

## Texas Arts and Culture Industries

### Key Findings

- The Arts and Culture Industries definition focuses heavily on point of consumption by the end user rather than the creator. While there is overlap between creator and consumer, this approach illustrates trends in the consumption of art and culture. For example, increasing musical instrument sales (NAICS 451140) or greater revenue at fine art schools (NAICS 611610) indicates how Texans are interacting with this sector.
- Employment and wages in the Arts and Culture Industries fluctuate based on the health of the overall economy and new technology inventions (largely designed by Creative Sector occupations). For example, employment in video tape and disc rentals is down because of new services such as Netflix and iTunes that are not captured in the same NAICS code – not because consumers have shifted away from watching movies. While employment may have gone down for NAICS 532230, it will have increased in software development, telecommunications, and web hosting. The challenge facing Texas is to remain competitive in the broader creative economy.
- Texas' Arts and Culture Industries currently employ approximately 113,000 workers. Despite the disproportionate slowdown in a few Arts and Culture Industries such as movie and disc rental, radio stations, and advertising, many sectors have grown over the past 10 years.
- Currently, there are 9,600 firms classified as Arts and Culture Industries. Even with the recent economic downturn, the number of Arts and Culture businesses remains strong. In 2002, there were 9,200 Arts and Culture Industries firms.
- Arts and Culture Industries are more evenly distributed throughout the state than Creative Sector occupations. In 2009, Dallas-Fort Worth MSA was home to 34.4 percent of Arts and Culture Industries jobs followed by the Houston MSA (22.4 percent) and Austin MSA (11.1 percent). Figure 5 illustrates the current distribution of these firms.

Figure 4: Location of Arts and Culture Industries in Texas



Source: TXP, Inc., Dunn and Bradstreet

**Table 3: Texas & Metro Area Arts and Culture Industries Employment**

Metro Area	2005	2006	2007	2008	2009
Abilene	560	509	510	516	517
Amarillo	806	807	848	848	879
Austin-Round Rock	10,774	11,142	11,789	12,104	12,439
Beaumont-Port Arthur	1,208	1,138	1,177	1,128	1,089
Brownsville-Harlingen	579	574	582	602	521
College Station-Bryan	341	536	552	551	581
Corpus Christi	1,363	1,428	1,790	1,748	1,624
Dallas-Fort Worth-Arlington	37,644	38,647	41,785	41,690	38,630
El Paso	1,962	1,965	2,039	1,549	2,162
Houston-Sugar Land-Baytown	24,033	24,529	25,783	19,736	25,161
Killeen-Temple-Fort Hood	690	706	739	534	631
Laredo	294	260	282	244	400
Longview	502	453	412	310	461
Lubbock	1,071	1,096	1,094	764	991
McAllen-Edinburg-Mission	1,826	1,762	1,784	1,050	1,436
Midland	445	615	756	488	587
Odessa	300	295	128	90	126
San Angelo	208	165	154	94	155
San Antonio	9,267	9,287	9,621	7,295	10,459
Sherman-Denison	115	87	58	69	82
Texarkana	164	143	84	63	39
Tyler	874	913	869	665	896
Victoria	218	168	177	132	211
Waco	843	730	787	591	727
Wichita Falls	435	451	523	376	478
<b>State of Texas</b>	<b>118,573</b>	<b>119,104</b>	<b>119,578</b>	<b>118,942</b>	<b>112,415</b>

Source: TXP, Inc., Texas Workforce Commission

## Tax Revenue Attributable to the Creative Economy

As discussed throughout this report, there are two primary methods to estimate creative sector economic activity based on occupations or business classification. Recognizing the imperfection in each definition, TXP has identified three metrics to measure the creative economy's impact on tax revenue. These methods were chosen because they rely on public employment and wage data, the information is updated each year, and the results are replicable at the county and MSA level.

- **State of Texas sales tax revenue based on Creative Sector occupation wages:** As a rule of thumb, the State of Texas generates sales tax revenue equal to approximately 5 percent of total annual wages (ex. sales tax, business activity tax, and fees). Using this ratio, TXP has estimated annual revenue attributable to Creative Sector occupations between 2002 and 2009.
- **Direct State of Texas sales tax revenue based on Arts and Culture Industries taxable sales:** This statistic focuses on arts and culture consumption. Because delivery methods, products, and services are changing, total employment only tells part of the story. Even if employment is flat, sales tax revenue to the State of Texas might grow year over year. Using a State of Texas sales tax rate of 6.25 percent, TXP estimated sales tax revenue from 2002 to 2009.
- **Direct real property tax for Arts and Culture Industries:** At the local level, property tax revenue is an important revenue stream for cities, counties, and school districts. Unfortunately, local appraisal districts do not track the business classification of firms paying property tax (real or personal). Using data from Dunn & Bradstreet, GIS software, and appraisal district information, TXP estimated the real property tax revenue generated by Arts and Culture Industries in four case study counties: Bexar, Gillespie, Grayson, and Harris. Given the number of different taxing jurisdictions and varying exemptions, TXP only calculated *county property tax revenue* paid by these firms. TXP used the 2009 or 2010 tax rate for each county.

Because of the complexity of the analysis and data limitations, TXP excluded personal property tax revenue. If this information were included, the tax revenue generated would be even higher.

*Note, the tax revenue figures should not be added together to generate a total annual figure.*

### State of Texas Sales Tax Revenue Generated by Creative Sector Occupation

Texas' Creative Sector currently employs nearly 700,000 innovation workers and pays over \$38.8 billion in wages. Despite a difficult economic environment, Creative Sector wages have increased every year since 2005. While these figures are impressive, an even more important impact is how these occupations benefit the state's finances. Using the ratio of 5 cents in state sales tax revenue for every \$1 of wages, Creative Sector occupations generated nearly \$1.9 billion in state sales revenue in 2009.

**Table 4: Estimated State of Texas Sales Tax Revenue from Creative Sector Occupations**

Year	Texas Creative Occupation Wages	Estimated State of Texas Tax Revenue
2002	\$30,273,966,800	\$1,513,698,340
2003	\$32,832,636,500	\$1,641,631,825
2004	\$31,781,302,600	\$1,589,065,130
2005	\$31,602,826,400	\$1,580,141,320
2006	\$32,224,261,700	\$1,611,213,085
2007	\$33,987,590,700	\$1,699,379,535
2008	\$35,733,478,400	\$1,786,673,920
2009	\$38,773,938,700	\$1,938,696,935

Source: TXP, Inc., TX Comptroller, US Bureau of Labor Statistics

### Art and Culture Industries Sales Tax Revenue

Texas' Art and Culture Industries play a major role in the state's overall economy. Not only does the creative economy promote innovation and long-term growth, but its \$4.6 billion per year in taxable sales contributed nearly \$286.8 million in state sale tax revenue in 2009. This impact on the statewide economy has grown steadily since 2002 at a CAGR of 1.5 percent. In addition, the number of outlets reporting growth has also increased, from 20,000 in 2002 to 35,000 in 2009.

**Table 5: State of Texas Sales Tax Generated by the Arts and Culture Industries**

Year	Taxable Sales	Tax Generated
2002	\$4,122,991,992	\$257,687,000
2003	\$4,082,919,814	\$255,182,488
2004	\$4,060,238,510	\$253,764,907
2005	\$4,397,228,994	\$274,826,812
2006	\$4,652,696,052	\$290,793,503
2007	\$4,845,547,767	\$302,846,735
2008	\$4,897,625,483	\$306,101,593
2009	\$4,588,312,314	\$286,769,520

Source: TXP, Inc., Texas Comptroller of Public Accounts

Beyond state tax revenue, these sectors generate millions for local taxing entities including cities and economic development organizations whose funding comes from local sales tax revenue. For example, if all cities charged a 1 percent sales tax, Arts and Culture Industries would have generated an additional \$45.9 million in 2009.

**Table 6: Metro Area Sales Tax Generated by the Arts and Culture Industries**

Metro Area	2005	2006	2007	2008	2009
Abilene	\$1,482,893	\$1,457,928	\$1,378,786	\$1,421,105	\$1,457,074
Amarillo	\$2,806,382	\$2,830,958	\$3,013,477	\$3,314,925	\$2,838,323
Austin-Round Rock	\$22,961,882	\$25,427,478	\$27,147,047	\$26,549,374	\$23,105,728
Beaumont-Port Arthur	\$2,242,539	\$2,509,830	\$2,429,086	\$2,350,657	\$2,461,700
Brownsville-Harlingen	\$1,994,455	\$2,265,526	\$2,310,362	\$2,331,616	\$2,402,974
College Station-Bryan	\$1,071,202	\$1,155,817	\$1,700,235	\$1,836,955	\$1,080,935
Corpus Christi	\$3,670,514	\$3,416,145	\$3,316,605	\$3,211,073	\$2,969,273
Dallas-Fort Worth-Arlington	\$87,087,596	\$88,215,397	\$89,954,875	\$87,814,233	\$76,428,774
El Paso	\$5,088,987	\$5,460,855	\$5,445,038	\$5,405,723	\$5,384,464
Houston-Sugar Land-Baytown	\$56,434,003	\$62,373,691	\$64,307,619	\$64,123,307	\$57,927,080
Killeen-Temple-Fort Hood	\$2,040,322	\$1,995,678	\$2,208,854	\$2,156,410	\$2,862,180
Laredo	\$613,494	\$600,053	\$665,297	\$651,262	\$591,428
Longview	\$1,453,440	\$1,546,171	\$1,774,402	\$1,707,586	\$1,684,463
Lubbock	\$2,474,030	\$3,161,107	\$3,335,854	\$3,855,271	\$2,665,900
McAllen-Edinburg-Mission	\$3,977,830	\$4,126,285	\$4,316,946	\$4,402,083	\$4,537,071
Midland	\$1,358,139	\$1,293,445	\$1,210,009	\$1,144,158	\$995,182
Odessa	\$796,170	\$898,380	\$955,843	\$1,105,981	\$938,949
San Angelo	\$922,655	\$870,478	\$857,670	\$882,744	\$844,115
San Antonio	\$20,901,498	\$20,657,761	\$21,491,848	\$21,701,120	\$20,021,073
Sherman-Denison	\$869,933	\$863,301	\$573,142	\$532,940	\$498,496
Texarkana	\$355,862	\$258,234	\$294,192	\$294,041	\$250,996
Tyler	\$1,683,893	\$1,738,299	\$2,039,018	\$1,997,592	\$3,412,002
Victoria	\$788,565	\$880,940	\$966,788	\$954,066	\$811,759
Waco	\$1,286,453	\$1,245,973	\$1,251,788	\$1,642,909	\$1,041,003
Wichita Falls	\$1,300,394	\$1,426,003	\$1,347,345	\$1,258,539	\$811,437

Source: TXP, Inc., Texas Comptroller of Public Accounts



### Property Taxes Paid by Art and Culture Industries to Texas Counties

Art and Culture Industries also pay local property taxes that support the services provided by school districts, local government, and other taxing authorities. To demonstrate the impact of the property tax generated by the Art and Culture Industries, TXP has selected four counties for detailed analysis. These four communities represent a cross-section of Texas counties in terms population, location, and size. The following tables contain county property tax revenue estimates for 2010 using each counties GIS files and certified appraisal rolls. No adjustments were made for tax abatements or exemptions, but likely publicly owned property was removed. Given the complexity of the analysis and data limitations, TXP excluded personal property tax revenue. If this information was included, the taxes generated would be even higher.

The following tax rates were used for this report:

- Bexar County: \$0.296187 per \$100
- Gillespie County: \$0.2578 per \$100
- Grayson County: \$0.490900 per \$100
- Harris County: \$0.388050 per \$100

Bexar County

Figure 5: Arts and Culture Industry Businesses in Bexar County

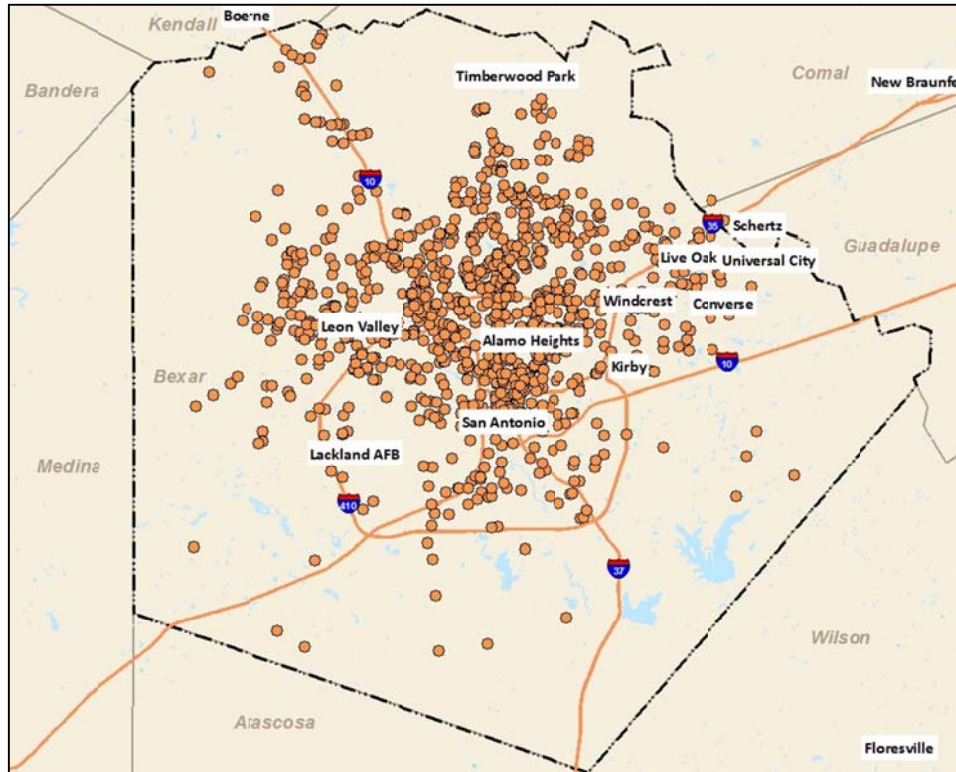
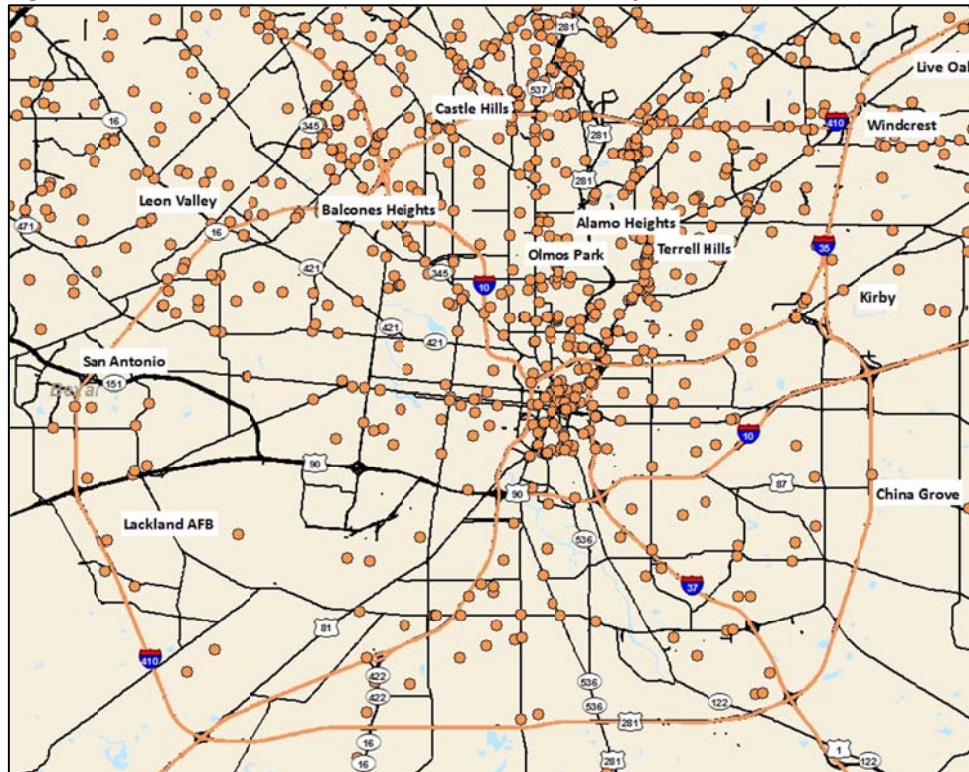


Figure 6: San Antonio Area Arts and Culture Industry Businesses



**Table 7: Estimated Real Property Tax Generated by Arts and Culture Industry Businesses in Bexar County**

NAICS	Description	Prop. Value	Businesses	County Tax Revenue
334612	CD, Tape, & Record Reproducing	\$19,290,117	12	\$57,135
339911	Jewelry Manufacturing	\$40,424,484	11	\$119,732
339942	Pencil & Art Good Manufacturing	\$473,470	2	\$1,402
339992	Musical Instrument Manufacturing	\$1,715,070	8	\$5,080
423410	Photo Equip. & Supplies Wholesalers	\$21,054,630	9	\$62,361
443130	Camera & Photo Supplies Stores	\$6,083,410	4	\$18,018
451140	Musical Instrument & Supplies Stores	\$62,369,213	28	\$184,730
451220	Tape, CD, and Record Stores	\$212,894,321	90	\$630,565
453920	Art Dealers	\$206,612,836	21	\$611,960
511130	Book Publishers	\$7,981,840	6	\$23,641
512110	Motion Picture and Video Production	\$76,100,127	87	\$225,399
512120	Motion Picture and Video Distribution	\$67,212,452	50	\$199,075
512131	Movie Theaters (except Drive-Ins)	\$166,163,474	10	\$492,155
512191	Postproduction Services	\$17,350,000	2	\$51,388
512199	Other Movie & Video Industries	\$161,270	2	\$478
512230	Music Publishers	\$3,877,930	4	\$11,486
512240	Sound Recording Studios	\$4,473,834	9	\$13,251
512290	Other Sound Recording Industries	\$31,253,800	17	\$92,570
515112	Radio Stations	\$142,330,215	20	\$421,564
515120	Television Broadcasting	\$46,154,310	11	\$136,703
532230	Video Tape and Disc Rental	\$239,983,183	68	\$710,799
541310	Architectural Services	\$404,949,508	149	\$1,199,408
541410	Interior Design Services	\$135,706,879	99	\$401,946
541430	Graphic Design Services	\$99,787,238	64	\$295,557
541490	Other Specialized Design Services	\$24,262,107	4	\$71,861
541810	Advertising Agencies	\$286,424,537	115	\$848,352
541921	Photography Studios, Portrait	\$64,387,590	55	\$190,708
541922	Commercial Photography	\$31,615,361	22	\$93,641
611610	Fine Arts Schools	\$78,271,928	54	\$231,831
711110	Theater Companies & Dinner Theaters	\$18,574,740	3	\$55,016
711120	Dance Companies	\$2,688,750	1	\$7,964
711130	Musical Groups and Artists	\$51,106,780	23	\$151,372
711510	Indep. Artists, Writers, & Performers	\$91,927,308	55	\$272,277
<b>Total</b>		<b>\$2,663,662,712</b>	<b>1,115</b>	<b>\$7,889,425</b>

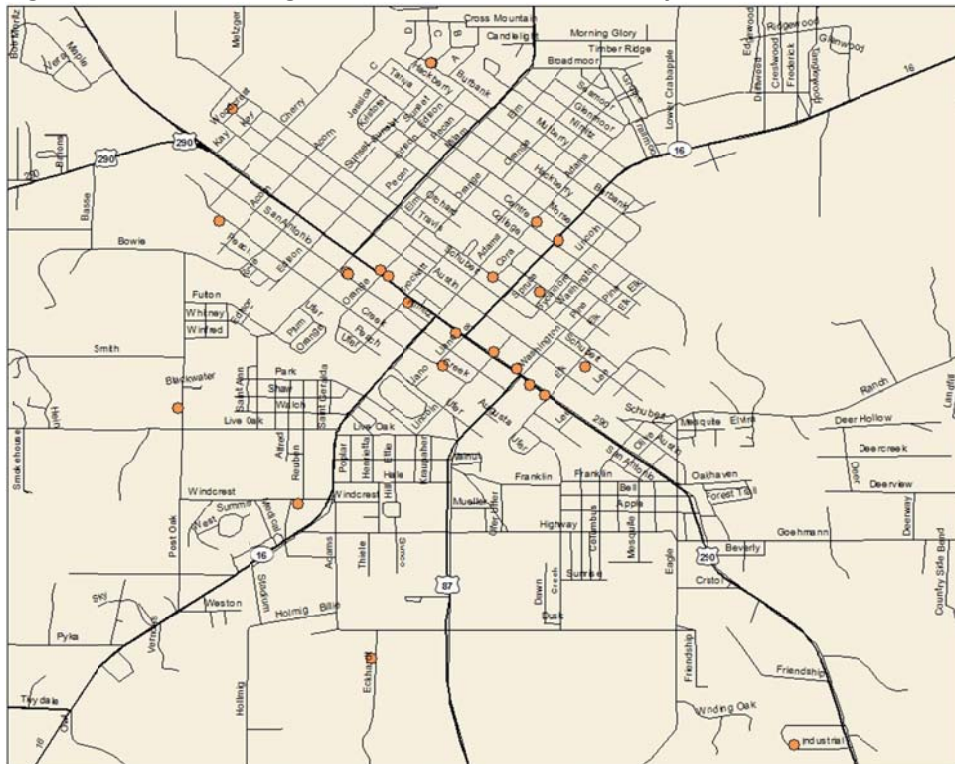
Source: TXP, Inc., Bexar Appraisal District

Gillespie County

Figure 7: Arts and Culture Industry Businesses in Gillespie County



Figure 8: Fredericksburg Area Arts and Culture Industry Businesses



**Table 8: Estimated Real Property Tax Generated by Arts and Culture Industry Businesses in Gillespie County**

NAICS	Description	Prop. Value	Businesses	County Tax Revenue
339911	Jewelry Manufacturing	\$485,190	1	\$1,251
451140	Musical Instrument & Supplies Stores	\$316,860	1	\$817
451220	Tape, CD, and Record Stores	\$29,440	1	\$76
511130	Book Publishers	\$310,330	2	\$800
512110	Motion Picture and Video Production	\$409,720	2	\$1,056
515112	Radio Stations	\$326,150	1	\$841
532230	Video Tape and Disc Rental	\$98,020	1	\$253
541310	Architectural Services	\$4,424,580	2	\$11,407
541430	Interior Design Services	\$124,729	1	\$322
541810	Advertising Agencies	\$597,750	3	\$1,541
611610	Fine Arts Schools	\$534,530	2	\$1,378
711130	Musical Groups and Artists	\$211,936	1	\$546
711510	Indep. Artists, Writers, & Performers	\$1,541,580	2	\$3,974
<b>TOTAL</b>		<b>\$9,410,815</b>	<b>20</b>	<b>\$24,262</b>

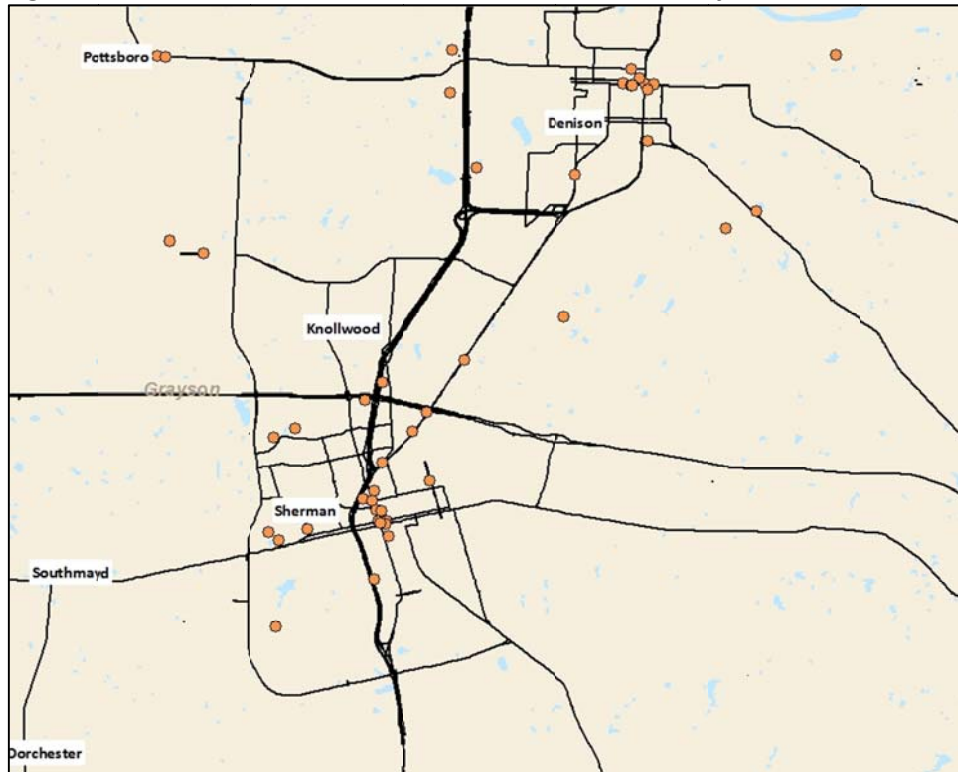
Source: TXP, Inc., Gillespie Central Appraisal District

Grayson County

Figure 9: Arts and Culture Industry Businesses in Grayson County



Figure 10: Sherman-Denison Area Arts and Culture Industry Businesses



**Table 9: Estimated Real Property Tax Generated by Arts and Culture Industry Businesses in Grayson County**

NAICS	Description	Prop. Value	Businesses	County Tax Revenue
334612	CD, Tape, & Record Reproducing	\$233,560	1	\$1,147
443130	Camera & Photo Supplies Stores	\$376,170	3	\$1,847
451140	Musical Instrument & Supplies Stores	\$368,902	3	\$1,811
451220	Tape, CD, and Record Stores	\$1,448,859	2	\$7,112
453920	Art Dealers	\$237,084	1	\$1,164
512110	Motion Picture and Video Production	\$1,676,382	2	\$8,229
512131	Movie Theaters (except Drive-Ins)	\$1,869,746	1	\$9,179
515112	Radio Stations	\$244,364	2	\$1,200
515120	Television Broadcasting	\$225,863	1	\$1,109
532230	Video Tape and Disc Rental	\$1,936,845	8	\$9,508
541310	Architectural Services	\$1,013,281	5	\$4,974
541410	Interior Design Services	\$1,618,472	7	\$7,945
541430	Graphic Design Services	\$58,500	1	\$287
541810	Advertising Agencies	\$520,232	3	\$2,554
541921	Photography Studios, Portrait	\$1,791,045	6	\$8,792
541922	Commercial Photography	\$9,552,312	3	\$46,892
611610	Fine Arts Schools	\$159,090	2	\$781
711510	Indep. Artists, Writers, & Performers	\$71,142	1	\$349
<b>TOTAL</b>		<b>\$23,401,849</b>	<b>52</b>	<b>\$114,880</b>

Source: TXP, Inc., Grayson Central Appraisal District

Harris County

Figure 11: Arts and Culture Industry Businesses in Harris County

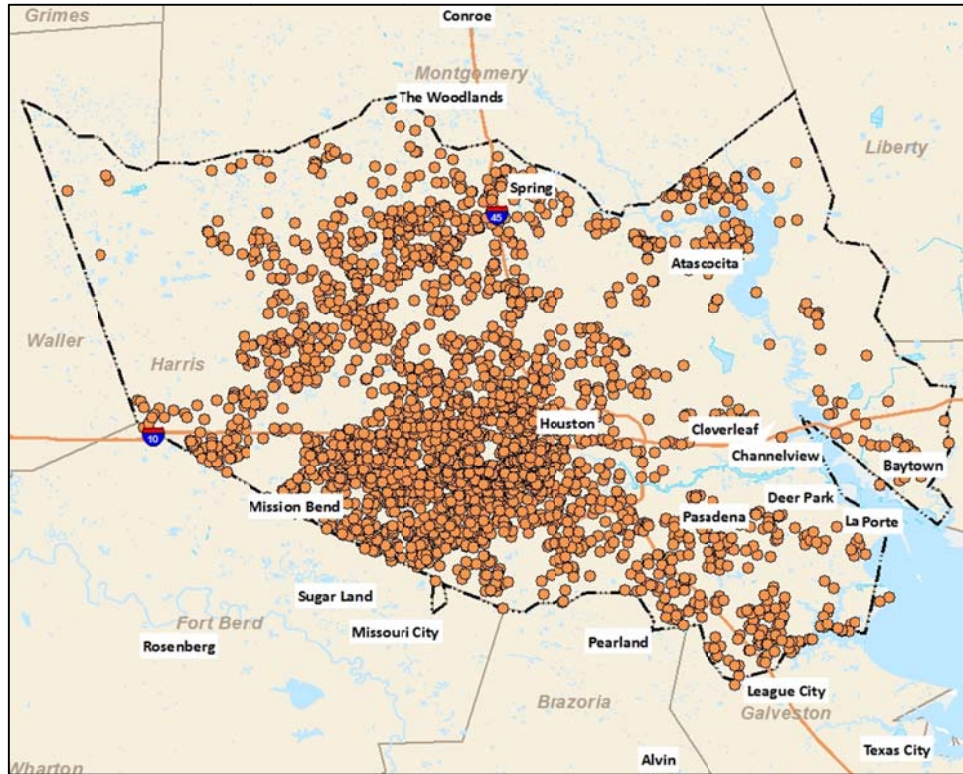
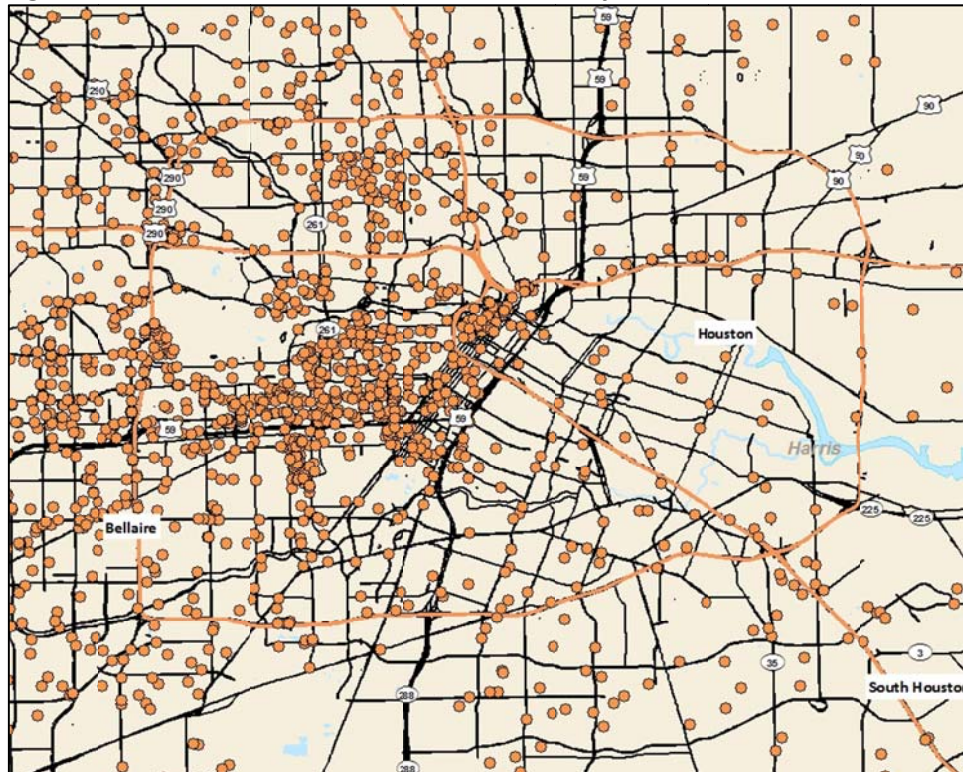


Figure 12: Houston Area Arts and Culture Industry Businesses



**Table 10: Estimated Real Property Tax Generated by Arts and Culture Industry Businesses in Harris County**

NAICS	Description	Prop. Value	Businesses	County Tax Revenue
334612	CD, Tape, & Record Reproducing	\$38,265,589	29	\$148,490
339911	Jewelry Manufacturing	\$67,378,108	33	\$261,461
339942	Pencil & Art Good Manufacturing	\$1,643,026	3	\$6,376
339992	Musical Instruments Manufacturing	\$4,243,620	6	\$16,467
423410	Photo Equip. & Supplies Wholesalers	\$31,098,957	12	\$120,680
443130	Camera & Photo Supplies Stores	\$47,941,826	10	\$186,038
451140	Musical Instrument & Supplies Stores	\$89,787,983	41	\$348,422
451220	Tape, CD, and Record Stores	\$415,394,891	259	\$1,611,940
453920	Art Dealers	\$53,327,715	39	\$206,938
511130	Book Publishers	\$64,418,801	46	\$249,977
512110	Motion Picture and Video Production	\$640,052,100	235	\$2,483,722
512120	Motion Picture and Video Distribution	\$217,216,113	82	\$842,907
512131	Movie Theaters (except Drive-Ins)	\$84,986,852	17	\$329,791
512191	Postproduction Services	\$12,367,386	11	\$47,992
512199	Other Movie & Video Industries	\$16,376,221	11	\$63,548
512230	Music Publishers	\$42,011,161	4	\$163,024
512240	Sound Recording Studios	\$33,542,155	27	\$130,160
512290	Other Sound Recording Industries	\$43,284,508	39	\$167,966
515112	Radio Stations	\$147,104,434	41	\$570,839
515120	Television Broadcasting	\$273,521,024	25	\$1,061,398
532230	Video Tape and Disc Rental	\$571,270,067	191	\$2,216,813
541310	Architectural Services	\$2,640,714,298	323	\$10,247,292
541410	Interior Design Services	\$1,403,580,514	327	\$5,446,594
541430	Graphic Design Services	\$329,988,730	180	\$1,280,521
541490	Other Specialized Design Services	\$15,551,574	12	\$60,348
541810	Advertising Agencies	\$1,336,415,754	264	\$5,185,961
541921	Photography Studios, Portrait	\$340,715,962	149	\$1,322,148
541922	Commercial Photography	\$53,033,564	64	\$205,797
611610	Fine Arts Schools	\$138,049,707	120	\$535,702
711110	Theater Companies & Dinner Theaters	\$19,984,369	16	\$77,549
711120	Dance Companies	\$7,935,737	1	\$30,795
711130	Musical Groups and Artists	\$26,781,609	34	\$103,926
711510	Indep. Artists, Writers, & Performers	\$257,067,526	128	\$997,551
<b>TOTAL</b>		<b>\$9,465,051,881</b>	<b>2,779</b>	<b>\$36,729,133</b>

Source: TXP, Inc., Harris County Appraisal District

## Appendix 1 – Creative Sector Occupation Definition

**Table A1: Creative Sector by Major Occupation Division**

Major Group Code	Occupation
15-0000	Computer and mathematical occupations
17-0000	Architecture and engineering occupations
19-0000	Life, physical, and social science occupations
27-0000	Arts, design, entertainment, sports, and media occupations
Source: US Bureau of Labor Statistics	

## Appendix 2 – Arts and Culture Industries NAICS Definition

**Table A2: Arts and Culture Industry NAICS and their Descriptions**

NAICS	Description
334612	Prerecorded Compact Disc (except Software), Tape, and Record Reproducing
339911	Jewelry (except Costume) Manufacturing
339942	Lead Pencil and Art Good Manufacturing
339992	Musical Instrument Manufacturing
423410	Photographic Equipment and Supplies Merchant Wholesalers
443130	Camera and Photographic Supplies Stores
451140	Musical Instrument and Supplies Stores
451220	Prerecorded Tape, Compact Disc, and Record Stores
453920	Art Dealers
511130	Book Publishers
512110	Motion Picture and Video Production
512120	Motion Picture and Video Distribution
512131	Motion Picture Theaters (except Drive-Ins)
512132	Drive-In Motion Picture Theaters
512191	Teleproduction and Other Postproduction Services
512199	Other Motion Picture and Video Industries
512210	Record Production
512220	Integrated Record Production/Distribution
512230	Music Publishers
512240	Sound Recording Studios
512290	Other Sound Recording Industries
515111	Radio Networks

515112	Radio Stations
515120	Television Broadcasting
519120	Libraries and Archives
532230	Video Tape and Disc Rental
541310	Architectural Services
541410	Interior Design Services
541430	Graphic Design Services
541490	Other Specialized Design Services
541810	Advertising Agencies
541921	Photography Studios, Portrait
541922	Commercial Photography
611610	Fine Arts Schools
711110	Theater Companies and Dinner Theaters
711120	Dance Companies
711130	Musical Groups and Artists
711190	Other Performing Arts Companies
711510	Independent Artists, Writers, and Performers
712110	Museums
712120	Historical sites
712130	Zoos and Botanical Gardens

Source: TXP, Inc.

## Appendix 3 – Texas Arts and Culture Industries Employment

**Table A3: State of Texas Arts and Culture Industries Employment by NAICS**

NAICS	2002	2003	2004	2005	2006	2007	2008	2009
334612	464	489	465	430	398	352	194	119
339911	2,471	2,368	2,277	2,071	2,019	2,001	1,950	1,894
339942	210	233	219	187	192	203	220	202
339992	200	211	222	198	207	213	218	208
423410	988	953	901	918	983	929	971	852
443130	962	855	801	787	739	716	669	515
451140	2,747	2,422	2,478	2,497	2,560	2,294	2,015	1,997
451220	3,406	2,341	2,210	2,232	1,738	1,404	1,402	1,191
453920	1,247	1,084	994	950	865	868	919	704
511130	5,203	5,022	5,135	5,375	4,972	4,631	4,270	4,098
512110	3,218	3,326	2,730	3,123	2,977	3,061	2,829	2,590
512120	1,456	1,532	1,036			152	166	129
512131	9,816	9,972	9,930	10,080	10,509	10,787	10,891	11,630
512132	25	30	54	59	71	71	77	88
512191	338	513	351	392	436	502	494	495
512199	863	226	693	97	107	108	102	103
512210	259	248	221	177	173	162	179	175
512220	61	57	68	68	73	75	60	19
512230	978	880	917	947	953	923	771	592
512240	481	351	323	326	327	371	439	371
512290	285	272	126	135	160	151	180	178
515111	1,736	1,752	1,938	1,980	1,954	1,870	1,952	1,866
515112	7,133	7,026	7,040	7,013	6,830	6,840	6,443	5,809
515120	8,435	8,425	8,373	8,351	8,268	8,259	8,261	7,590
519120	7,449	7,415	7,318	7,614	7,713	7,827	7,973	7,999
532230	12,488	12,638	12,650	11,861	10,570	9,099	8,088	7,084
541310	12,254	11,740	11,612	12,072	13,352	14,548	15,045	12,749
541410	3,207	3,338	3,459	3,555	3,903	4,078	4,146	3,691
541430	3,042	3,005	3,070	3,000	3,132	3,313	3,419	3,313
541490	299	320	330	342	357	362	341	307
541810	9,800	8,742	8,914	9,383	9,926	10,341	10,255	9,778
541921	4,986	4,823	4,915	4,875	5,077	4,980	5,052	4,733
541922	538	520	531	522	551	582	633	508
611610	2,961	3,135	3,120	3,227	3,159	3,324	3,393	3,557
711110	2,927	2,953	2,897	2,710	2,918	2,600	2,704	3,003

**Table A3: State of Texas Arts and Culture Industries Employment by NAICS (continued)**

NAICS	2002	2003	2004	2005	2006	2007	2008	2009
711120	405	390	423	433	468	542	605	603
711130	2,118	1,940	1,901	1,851	1,703	1,716	1,727	1,859
711190	282	145	126	143	106	152	159	152
711510	1,509	1,539	1,749	1,750	1,659	1,931	2,230	2,172
712110	4,129	4,114	4,236	4,254	4,362	4,486	4,577	4,622
712120	242	340	344	324	332	350	364	334
712130	1,976	1,919	2,265	2,267	2,312	2,408	2,565	2,538
<b>Total</b>	<b>123,592</b>	<b>119,599</b>	<b>119,359</b>	<b>118,573</b>	<b>119,104</b>	<b>119,578</b>	<b>118,942</b>	<b>112,415</b>

Source: Texas Comptroller of Public Accounts

## Appendix 4 – Texas Arts and Culture Industries Taxable Sales

**Table A4: State of Texas Annual Taxable Sales by NAICS (\$ millions)**

NAICS	2002	2003	2004	2005	2006	2007	2008	2009
334612	\$0.56	\$0.47	\$0.59	\$0.85	\$1.71	\$1.46	\$2.00	\$3.27
339911	\$61.80	\$61.14	\$63.80	\$73.59	\$76.33	\$83.73	\$82.45	\$81.15
339942	\$0.27	\$0.23	\$0.14	\$0.73	\$1.54	\$1.42	\$1.31	\$1.31
339992	\$1.55	\$1.66	\$1.67	\$3.12	\$5.18	\$4.97	\$4.36	\$4.54
423410	\$8.10	\$8.24	\$14.63	\$16.39	\$19.97	\$34.84	\$37.45	\$28.12
443130	\$120.70	\$122.16	\$121.53	\$121.17	\$120.92	\$131.08	\$128.25	\$106.33
451140	\$438.58	\$359.98	\$338.31	\$341.41	\$330.99	\$314.32	\$322.60	\$312.83
451220	\$331.83	\$323.65	\$363.70	\$343.27	\$318.03	\$322.14	\$333.62	\$357.63
453920	\$41.57	\$41.68	\$54.00	\$93.13	\$86.44	\$94.82	\$92.96	\$68.87
511130	\$95.49	\$92.88	\$110.13	\$101.12	\$111.31	\$221.66	\$220.88	\$238.38
512110	\$57.66	\$56.08	\$83.60	\$129.04	\$49.60	\$52.71	\$48.26	\$46.95
512120	\$3.46	\$3.91	\$4.11	\$11.65	\$19.37	\$7.37	\$5.48	\$4.18
512131	\$748.48	\$765.02	\$726.10	\$716.27	\$791.85	\$919.39	\$956.32	\$1,064.71
512132	\$4.76	\$8.29	\$59.92	\$56.60	\$49.11	\$11.69	\$12.65	\$13.13
512191	\$0.81	\$0.76	\$0.46	\$2.09	\$2.62	\$5.88	\$7.09	\$3.78
512199	\$2.80	\$2.30	\$1.88	\$5.44	\$7.64	\$3.58	\$4.62	\$4.96
512210	\$5.80	\$8.13	\$10.45	\$5.45	\$4.48	\$4.50	\$4.49	\$5.33
512220	\$0.34	\$0.31	\$0.28	\$0.39	\$0.41	\$0.44	\$0.36	\$0.28
512230	\$0.92	\$0.71	\$0.69	\$0.92	\$0.80	\$0.87	\$0.79	\$0.84
512240	\$1.30	\$1.45	\$1.61	\$2.17	\$2.05	\$2.06	\$2.25	\$2.00
512290	\$0.22	\$0.16	\$0.07	\$0.20	\$0.30	\$0.43	\$0.46	\$0.49
515111	\$5.82	\$15.01	\$31.62	\$62.52	\$80.14	\$97.91	\$175.19	\$186.68
515112	\$2.49	\$2.89	\$2.18	\$4.77	\$4.46	\$4.16	\$3.31	\$2.44
515120	\$267.84	\$192.31	\$45.68	\$43.40	\$58.28	\$46.46	\$39.91	\$38.82
519120	\$3.70	\$5.77	\$1.41	\$1.72	\$8.31	\$8.56	\$11.43	\$9.75
532230	\$723.65	\$773.05	\$804.57	\$783.78	\$796.85	\$778.32	\$734.26	\$600.13
541310	\$14.66	\$15.07	\$15.13	\$19.70	\$19.91	\$21.12	\$29.64	\$20.72
541410	\$177.25	\$212.69	\$190.22	\$329.17	\$411.35	\$450.13	\$445.63	\$397.72
541430	\$231.19	\$224.66	\$220.30	\$234.02	\$262.84	\$274.99	\$269.30	\$214.53
541490	\$9.77	\$8.37	\$5.72	\$11.70	\$14.54	\$32.76	\$60.99	\$32.92
541810	\$254.20	\$246.58	\$267.71	\$299.18	\$358.81	\$369.95	\$313.91	\$246.50
541921	\$363.27	\$362.61	\$360.39	\$373.11	\$388.94	\$388.72	\$373.38	\$340.63
541922	\$9.71	\$10.51	\$7.81	\$15.14	\$19.96	\$24.69	\$26.01	\$23.14
611610	\$72.36	\$81.18	\$81.77	\$97.24	\$103.52	\$5.45	\$5.57	\$6.49
711110	\$19.20	\$23.54	\$25.89	\$25.54	\$29.56	\$25.06	\$32.70	\$11.69

**Table A4: State of Texas Annual Taxable Sales by NAICS (\$ millions) (Continued)**

NAICS	2002	2003	2004	2005	2006	2007	2008	2009
711120	\$0.44	\$0.55	\$0.36	\$0.66	\$0.78	\$0.89	\$0.86	\$1.01
711130	\$1.94	\$2.43	\$1.83	\$6.51	\$9.11	\$9.93	\$12.30	\$13.51
711190	\$2.51	\$2.63	\$2.33	\$3.98	\$13.23	\$7.57	\$7.45	\$8.04
711510	\$13.51	\$16.22	\$13.15	\$26.02	\$32.33	\$37.44	\$42.96	\$43.31
712110	\$11.96	\$14.14	\$11.30	\$13.30	\$15.50	\$16.96	\$17.07	\$15.79
712120	\$0.00	\$0.00	\$0.00	\$5.47	\$6.65	\$6.28	\$6.27	\$6.04
712130	\$10.54	\$13.48	\$13.21	\$15.27	\$16.97	\$18.82	\$20.83	\$19.35
<b>Total</b>	<b>\$4,123.0</b>	<b>\$4,082.9</b>	<b>\$4,060.2</b>	<b>\$4,397.2</b>	<b>\$4,652.7</b>	<b>\$4,845.5</b>	<b>\$4,897.6</b>	<b>\$4,588.3</b>

Source: Texas Comptroller of Public Accounts

## Appendix 5 – State of Texas Sales Tax Generated by Arts and Culture Industries

**Table A5: State of Texas Annual Sales Tax Generated by NAICS (\$ millions)**

NAICS	2002	2003	2004	2005	2006	2007	2008	2009
334612	\$0.03	\$0.03	\$0.04	\$0.05	\$0.11	\$0.09	\$0.13	\$0.20
339911	\$3.86	\$3.82	\$3.99	\$4.60	\$4.77	\$5.23	\$5.15	\$5.07
339942	\$0.02	\$0.01	\$0.01	\$0.05	\$0.10	\$0.09	\$0.08	\$0.08
339992	\$0.10	\$0.10	\$0.10	\$0.20	\$0.32	\$0.31	\$0.27	\$0.28
423410	\$0.51	\$0.51	\$0.91	\$1.02	\$1.25	\$2.18	\$2.34	\$1.76
443130	\$7.54	\$7.64	\$7.60	\$7.57	\$7.56	\$8.19	\$8.02	\$6.65
451140	\$27.41	\$22.50	\$21.14	\$21.34	\$20.69	\$19.64	\$20.16	\$19.55
451220	\$20.74	\$20.23	\$22.73	\$21.45	\$19.88	\$20.13	\$20.85	\$22.35
453920	\$2.60	\$2.61	\$3.37	\$5.82	\$5.40	\$5.93	\$5.81	\$4.30
511130	\$5.97	\$5.81	\$6.88	\$6.32	\$6.96	\$13.85	\$13.80	\$14.90
512110	\$3.60	\$3.51	\$5.22	\$8.07	\$3.10	\$3.29	\$3.02	\$2.93
512120	\$0.22	\$0.24	\$0.26	\$0.73	\$1.21	\$0.46	\$0.34	\$0.26
512131	\$46.78	\$47.81	\$45.38	\$44.77	\$49.49	\$57.46	\$59.77	\$66.54
512132	\$0.30	\$0.52	\$3.74	\$3.54	\$3.07	\$0.73	\$0.79	\$0.82
512191	\$0.05	\$0.05	\$0.03	\$0.13	\$0.16	\$0.37	\$0.44	\$0.24
512199	\$0.17	\$0.14	\$0.12	\$0.34	\$0.48	\$0.22	\$0.29	\$0.31
512210	\$0.36	\$0.51	\$0.65	\$0.34	\$0.28	\$0.28	\$0.28	\$0.33
512220	\$0.02	\$0.02	\$0.02	\$0.02	\$0.03	\$0.03	\$0.02	\$0.02
512230	\$0.06	\$0.04	\$0.04	\$0.06	\$0.05	\$0.05	\$0.05	\$0.05
512240	\$0.08	\$0.09	\$0.10	\$0.14	\$0.13	\$0.13	\$0.14	\$0.13
512290	\$0.01	\$0.01	\$0.00	\$0.01	\$0.02	\$0.03	\$0.03	\$0.03
515111	\$0.36	\$0.94	\$1.98	\$3.91	\$5.01	\$6.12	\$10.95	\$11.67
515112	\$0.16	\$0.18	\$0.14	\$0.30	\$0.28	\$0.26	\$0.21	\$0.15
515120	\$16.74	\$12.02	\$2.86	\$2.71	\$3.64	\$2.90	\$2.49	\$2.43
519120	\$0.23	\$0.36	\$0.09	\$0.11	\$0.52	\$0.53	\$0.71	\$0.61
532230	\$45.23	\$48.32	\$50.29	\$48.99	\$49.80	\$48.64	\$45.89	\$37.51
541310	\$0.92	\$0.94	\$0.95	\$1.23	\$1.24	\$1.32	\$1.85	\$1.30
541410	\$11.08	\$13.29	\$11.89	\$20.57	\$25.71	\$28.13	\$27.85	\$24.86
541430	\$14.45	\$14.04	\$13.77	\$14.63	\$16.43	\$17.19	\$16.83	\$13.41
541490	\$0.61	\$0.52	\$0.36	\$0.73	\$0.91	\$2.05	\$3.81	\$2.06
541810	\$15.89	\$15.41	\$16.73	\$18.70	\$22.43	\$23.12	\$19.62	\$15.41
541921	\$22.70	\$22.66	\$22.52	\$23.32	\$24.31	\$24.30	\$23.34	\$21.29
541922	\$0.61	\$0.66	\$0.49	\$0.95	\$1.25	\$1.54	\$1.63	\$1.45

**Table A6: State of Texas Annual Sales Tax Generated by NAICS (\$ millions) (Continued)**

NAICS	2002	2003	2004	2005	2006	2007	2008	2009
611610	\$4.52	\$5.07	\$5.11	\$6.08	\$6.47	\$0.34	\$0.35	\$0.41
711110	\$1.20	\$1.47	\$1.62	\$1.60	\$1.85	\$1.57	\$2.04	\$0.73
711120	\$0.03	\$0.03	\$0.02	\$0.04	\$0.05	\$0.06	\$0.05	\$0.06
711130	\$0.12	\$0.15	\$0.11	\$0.41	\$0.57	\$0.62	\$0.77	\$0.84
711190	\$0.16	\$0.16	\$0.15	\$0.25	\$0.83	\$0.47	\$0.47	\$0.50
711510	\$0.84	\$1.01	\$0.82	\$1.63	\$2.02	\$2.34	\$2.69	\$2.71
712110	\$0.75	\$0.88	\$0.71	\$0.83	\$0.97	\$1.06	\$1.07	\$0.99
712120	\$0.00	\$0.00	\$0.00	\$0.34	\$0.42	\$0.39	\$0.39	\$0.38
712130	\$0.66	\$0.84	\$0.83	\$0.95	\$1.06	\$1.18	\$1.30	\$1.21
Total	\$257.69	\$255.18	\$253.76	\$274.83	\$290.79	\$302.85	\$306.10	\$286.77

Source: Texas Comptroller of Public Accounts

## Appendix 6 – County Level Arts and Culture Industries Taxable Sales

**Table A6: Annual Taxable Sales by County (\$ millions)**

County	2005	2006	2007	2008	2009
Anderson	\$6.41	\$6.70	\$4.47	\$7.71	\$7.75
Andrews	\$1.10	\$3.13	\$2.16	\$1.46	\$2.26
Angelina	\$14.89	\$14.56	\$13.85	\$15.24	\$15.59
Aransas	\$6.29	\$6.87	\$4.83	\$5.32	\$4.97
Archer	\$0.73	\$0.73	\$1.76	\$1.38	\$1.67
Atascosa	\$4.64	\$4.47	\$4.60	\$3.69	\$4.57
Austin	\$2.87	\$3.14	\$2.60	\$5.05	\$5.54
Bailey	\$1.16	\$1.69	\$2.37	\$1.85	\$1.79
Bandera	\$4.42	\$2.72	\$2.85	\$14.65	\$2.04
Bastrop	\$3.95	\$9.17	\$7.91	\$7.94	\$10.47
Baylor	\$0.44	\$0.56	\$0.56	\$0.62	\$0.71
Bee	\$4.10	\$3.68	\$4.09	\$3.69	\$6.69
Bell	\$43.54	\$42.04	\$49.26	\$38.99	\$37.96
Bexar	\$297.54	\$303.64	\$331.80	\$342.09	\$310.64
Blanco	\$2.06	\$3.11	\$3.82	\$3.97	\$3.23
Borden	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Bosque	\$3.34	\$4.64	\$5.37	\$6.49	\$5.97
Bowie	\$15.40	\$15.51	\$16.46	\$14.65	\$14.57
Brazoria	\$29.17	\$38.31	\$42.14	\$40.89	\$38.44
Brazos	\$24.07	\$23.67	\$32.10	\$31.09	\$43.79
Brewster	\$4.69	\$4.05	\$2.28	\$3.40	\$10.28
Briscoe	\$0.00	\$0.00	\$0.63	\$0.04	\$0.00
Brooks	\$0.68	\$0.83	\$1.16	\$0.75	\$0.24
Brown	\$5.51	\$7.05	\$8.05	\$8.95	\$15.85
Burleson	\$1.80	\$0.94	\$1.55	\$3.70	\$3.59
Burnet	\$9.07	\$13.11	\$7.97	\$9.69	\$11.08
Caldwell	\$4.07	\$7.26	\$6.75	\$8.66	\$7.61
Calhoun	\$2.76	\$2.75	\$3.24	\$3.07	\$3.34
Callahan	\$2.20	\$1.77	\$2.38	\$3.13	\$4.03
Cameron	\$37.30	\$44.29	\$48.75	\$45.00	\$46.39
Camp	\$1.16	\$1.24	\$1.36	\$2.67	\$2.50
Carson	\$1.00	\$0.34	\$0.00	\$0.00	\$0.04
Cass	\$1.45	\$1.21	\$2.37	\$1.86	\$1.83

**Table A6: Annual Taxable Sales by County (\$ millions) (Continued)**

County	2005	2006	2007	2008	2009
Cass	\$0.40	\$0.76	\$0.73	\$0.59	\$0.68
Chambers	\$4.33	\$3.09	\$4.42	\$4.58	\$4.42
Cherokee	\$4.64	\$4.56	\$4.55	\$3.80	\$4.95
Childress	\$0.98	\$1.40	\$1.48	\$1.44	\$0.84
Clay	\$1.74	\$1.43	\$2.07	\$3.34	\$2.68
Cochran	\$0.71	\$0.62	\$0.83	\$1.43	\$1.79
Coke	\$0.12	\$0.27	\$0.27	\$0.24	\$0.35
Coleman	\$1.69	\$1.67	\$2.69	\$1.55	\$2.27
Collin	\$169.05	\$208.18	\$198.72	\$211.21	\$201.66
Collingsworth	\$0.43	\$0.24	\$0.30	\$0.30	\$0.11
Colorado	\$1.34	\$1.67	\$2.49	\$1.99	\$3.56
Comal	\$21.21	\$16.49	\$18.03	\$18.06	\$16.40
Comanche	\$1.13	\$1.49	\$0.78	\$2.61	\$2.05
Concho	\$0.30	\$0.36	\$0.71	\$1.43	\$1.80
Cooke	\$4.27	\$4.23	\$4.83	\$6.00	\$6.66
Coryell	\$5.68	\$5.56	\$12.13	\$8.72	\$9.87
Cottle	\$0.00	\$0.00	\$0.00	\$0.00	\$0.08
Crane	\$0.00	\$0.00	\$0.00	\$0.07	\$0.13
Crockett	\$0.29	\$0.83	\$1.16	\$0.59	\$0.87
Crosby	\$0.00	\$0.00	\$0.00	\$0.00	\$0.58
Culberson	\$0.00	\$0.00	\$0.04	\$0.20	\$3.16
Dallam	\$2.79	\$3.42	\$3.80	\$3.76	\$4.40
Dallas	\$798.05	\$719.96	\$739.99	\$730.29	\$597.03
Dawson	\$4.10	\$4.51	\$4.31	\$2.63	\$3.52
De Witt	\$2.72	\$2.31	\$3.86	\$7.86	\$7.70
Deaf Smith	\$2.99	\$3.84	\$2.43	\$3.44	\$6.09
Delta	\$1.11	\$0.58	\$3.73	\$3.66	\$3.55
Denton	\$90.59	\$91.67	\$90.24	\$86.92	\$80.32
Dickens	\$0.63	\$0.68	\$1.69	\$1.17	\$1.36
Dimmit	\$0.97	\$0.83	\$1.28	\$0.20	\$0.27
Donley	\$2.34	\$1.88	\$0.94	\$0.97	\$1.11
Duval	\$0.44	\$0.52	\$1.21	\$1.37	\$0.12
Eastland	\$1.32	\$1.60	\$3.84	\$2.85	\$8.76
Ector	\$21.30	\$22.80	\$26.63	\$25.65	\$26.59
Edwards	\$0.00	\$1.87	\$3.65	\$0.72	\$0.08
El Paso	\$91.32	\$104.49	\$98.50	\$103.95	\$102.70
Ellis	\$17.36	\$15.31	\$14.45	\$14.77	\$16.85

**Table A6: Annual Taxable Sales by County (\$ millions) (Continued)**

County	2005	2006	2007	2008	2009
Erath	\$7.14	\$6.73	\$5.42	\$7.08	\$7.43
Falls	\$0.87	\$1.11	\$1.08	\$1.27	\$1.41
Fannin	\$5.08	\$3.90	\$2.41	\$4.56	\$6.01
Fayette	\$5.01	\$5.27	\$5.97	\$11.18	\$6.90
Fisher	\$0.29	\$0.34	\$0.64	\$0.00	\$0.00
Floyd	\$1.26	\$1.30	\$1.91	\$1.30	\$1.37
Foard	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fort Bend	\$72.11	\$84.63	\$76.30	\$82.41	\$76.19
Franklin	\$1.46	\$0.82	\$1.44	\$2.06	\$1.53
Freestone	\$1.57	\$2.35	\$2.01	\$1.66	\$1.01
Frio	\$0.86	\$1.53	\$2.97	\$1.68	\$3.59
Gaines	\$0.95	\$2.16	\$3.12	\$2.80	\$2.20
Galveston	\$29.53	\$26.02	\$31.85	\$30.79	\$26.14
Garza	\$0.87	\$0.52	\$0.56	\$0.62	\$1.27
Gillespie	\$8.42	\$9.62	\$9.27	\$10.09	\$9.56
Glasscock	\$0.29	\$0.34	\$0.72	\$0.67	\$0.58
Goliad	\$1.25	\$1.14	\$2.11	\$2.11	\$1.96
Gonzales	\$3.08	\$3.71	\$3.17	\$4.95	\$5.53
Gray	\$1.46	\$2.03	\$1.88	\$1.56	\$0.94
Grayson	\$19.88	\$20.79	\$22.22	\$22.08	\$21.30
Gregg	\$32.54	\$34.42	\$31.60	\$29.61	\$28.59
Grimes	\$5.54	\$3.19	\$3.11	\$2.94	\$3.27
Guadalupe	\$6.68	\$8.04	\$9.48	\$8.02	\$9.17
Hale	\$5.46	\$5.36	\$5.31	\$4.44	\$4.92
Hall	\$0.52	\$0.63	\$0.63	\$0.70	\$0.00
Hamilton	\$0.47	\$2.29	\$1.25	\$2.05	\$1.99
Hansford	\$1.92	\$1.58	\$1.63	\$2.05	\$2.57
Hardeman	\$1.08	\$1.32	\$1.69	\$1.81	\$1.27
Hardin	\$4.57	\$4.39	\$4.43	\$4.00	\$5.67
Harris	\$730.66	\$814.70	\$831.04	\$826.00	\$731.07
Harrison	\$6.46	\$6.87	\$6.51	\$5.68	\$7.59
Hartley	\$0.32	\$0.27	\$0.44	\$0.36	\$0.28
Haskell	\$5.26	\$4.99	\$4.12	\$3.50	\$3.50
Hays	\$25.46	\$23.36	\$20.40	\$20.57	\$20.59
Hemphill	\$0.42	\$0.74	\$1.02	\$0.93	\$3.02
Henderson	\$6.16	\$6.95	\$7.69	\$9.27	\$8.45
Hidalgo	\$84.03	\$87.13	\$90.96	\$101.15	\$98.44

**Table A6: Annual Taxable Sales by County (\$ millions) (Continued)**

County	2005	2006	2007	2008	2009
Hill	\$2.96	\$3.68	\$6.22	\$5.50	\$3.00
Hockley	\$2.07	\$1.24	\$1.69	\$2.20	\$2.06
Hood	\$6.28	\$9.19	\$7.65	\$9.34	\$10.57
Hopkins	\$4.09	\$5.09	\$4.62	\$4.49	\$4.45
Houston	\$2.23	\$4.13	\$5.73	\$7.35	\$5.13
Howard	\$4.40	\$6.68	\$4.62	\$5.37	\$5.69
Hudspeth	\$0.00	\$0.04	\$0.04	\$0.04	\$0.00
Hunt	\$8.42	\$7.52	\$9.83	\$9.87	\$11.25
Hutchinson	\$3.18	\$2.79	\$6.87	\$8.02	\$3.06
Irion	\$0.00	\$0.11	\$0.11	\$0.74	\$0.08
Jack	\$1.23	\$1.76	\$2.32	\$1.57	\$0.93
Jackson	\$3.18	\$3.15	\$2.51	\$4.15	\$3.96
Jasper	\$2.17	\$2.02	\$3.14	\$2.88	\$3.11
Jeff Davis	\$3.16	\$0.69	\$0.89	\$0.84	\$0.80
Jefferson	\$32.79	\$35.41	\$33.32	\$37.77	\$36.48
Jim Hogg	\$0.40	\$0.49	\$0.52	\$1.17	\$2.60
Jim Wells	\$3.88	\$3.56	\$2.88	\$2.97	\$3.93
Johnson	\$6.46	\$6.56	\$14.47	\$10.67	\$11.52
Jones	\$3.16	\$2.95	\$4.17	\$3.07	\$3.85
Karnes	\$1.26	\$1.17	\$3.16	\$2.08	\$1.48
Kaufman	\$8.64	\$6.48	\$10.11	\$10.87	\$9.49
Kendall	\$8.43	\$7.44	\$10.93	\$18.68	\$14.56
Kent	\$0.00	\$0.00	\$0.64	\$0.63	\$0.56
Kerr	\$8.95	\$15.77	\$20.19	\$18.25	\$14.23
Kimble	\$3.00	\$1.73	\$1.36	\$1.43	\$1.79
King	\$0.00	\$0.00	\$0.00	\$0.00	\$0.03
Kinney	\$0.32	\$0.37	\$0.68	\$0.67	\$0.58
Kleberg	\$3.96	\$4.20	\$3.50	\$5.14	\$6.55
Knox	\$0.83	\$0.77	\$1.12	\$1.08	\$0.80
La Salle	\$0.53	\$0.51	\$1.43	\$1.43	\$1.28
Lamar	\$9.29	\$8.57	\$11.79	\$5.84	\$8.93
Lamb	\$1.48	\$1.73	\$1.42	\$2.10	\$2.27
Lampasas	\$2.79	\$1.70	\$1.64	\$1.76	\$1.49
Lavaca	\$4.13	\$3.89	\$4.71	\$4.67	\$3.77
Lee	\$2.15	\$1.35	\$1.63	\$1.81	\$1.77
Leon	\$0.96	\$1.19	\$1.74	\$1.81	\$1.88
Liberty	\$2.30	\$10.57	\$2.61	\$2.67	\$3.07

**Table A6: Annual Taxable Sales by County (\$ millions) (Continued)**

County	2005	2006	2007	2008	2009
Limestone	\$2.22	\$1.25	\$1.80	\$1.27	\$2.65
Lipscomb	\$0.16	\$0.14	\$0.79	\$0.15	\$0.11
Live Oak	\$2.00	\$4.07	\$6.44	\$4.47	\$4.04
Llano	\$3.58	\$2.14	\$1.88	\$3.20	\$2.88
Lubbock	\$52.07	\$64.26	\$60.23	\$65.13	\$62.30
Lynn	\$0.44	\$0.63	\$1.31	\$1.33	\$0.49
Madison	\$0.74	\$1.84	\$3.02	\$1.57	\$2.16
Marion	\$1.11	\$1.56	\$2.12	\$2.17	\$1.79
Martin	\$0.87	\$0.56	\$0.56	\$0.70	\$0.81
Mason	\$1.47	\$5.68	\$8.66	\$5.79	\$2.50
Matagorda	\$3.70	\$3.82	\$7.52	\$3.36	\$5.10
Maverick	\$5.74	\$4.55	\$4.18	\$3.62	\$4.44
McCulloch	\$2.82	\$1.19	\$2.32	\$1.16	\$2.55
McLennan	\$31.84	\$27.98	\$25.81	\$29.51	\$25.47
McMullen	\$0.00	\$0.00	\$0.00	\$0.63	\$0.56
Medina	\$2.78	\$9.58	\$21.46	\$15.92	\$18.52
Menard	\$0.40	\$0.49	\$1.05	\$0.59	\$1.24
Midland	\$33.70	\$32.44	\$28.23	\$25.14	\$24.93
Milam	\$2.11	\$4.05	\$4.61	\$2.82	\$3.49
Mills	\$0.79	\$1.07	\$1.40	\$1.41	\$1.43
Mitchell	\$0.77	\$1.34	\$2.27	\$2.12	\$3.38
Montague	\$2.08	\$2.95	\$3.43	\$2.61	\$8.71
Montgomery	\$65.16	\$69.13	\$71.79	\$81.02	\$62.52
Moore	\$2.51	\$4.35	\$3.33	\$3.51	\$3.32
Morris	\$3.16	\$2.58	\$4.42	\$3.90	\$5.06
Motley	\$0.69	\$0.69	\$0.81	\$0.65	\$0.77
Nacogdoches	\$5.75	\$7.28	\$13.19	\$12.95	\$12.35
Navarro	\$7.44	\$7.65	\$6.24	\$5.82	\$8.70
Newton	\$3.07	\$2.64	\$1.36	\$0.79	\$0.83
Nolan	\$2.88	\$2.79	\$3.58	\$2.83	\$3.46
Nueces	\$59.38	\$58.33	\$58.07	\$57.49	\$56.48
Ochiltree	\$4.75	\$5.03	\$5.67	\$6.02	\$7.00
Oldham	\$0.02	\$0.05	\$0.06	\$0.04	\$0.00
Orange	\$8.23	\$13.72	\$10.49	\$7.64	\$8.85
Palo Pinto	\$3.89	\$3.39	\$3.69	\$3.23	\$3.43
Panola	\$3.92	\$3.63	\$5.40	\$4.55	\$4.73
Parker	\$11.27	\$14.59	\$17.83	\$16.29	\$12.48

**Table A6: Annual Taxable Sales by County (\$ millions) (Continued)**

County	2005	2006	2007	2008	2009
Parmer	\$0.91	\$0.77	\$0.78	\$1.41	\$1.42
Pecos	\$1.33	\$1.33	\$1.17	\$1.40	\$4.00
Polk	\$3.77	\$4.44	\$5.15	\$7.94	\$10.24
Potter	\$36.97	\$37.16	\$42.23	\$41.82	\$34.82
Presidio	\$0.02	\$0.21	\$0.41	\$0.36	\$0.34
Rains	\$0.91	\$1.92	\$3.99	\$3.55	\$2.78
Randall	\$11.69	\$13.55	\$17.45	\$20.23	\$22.22
Reagan	\$0.97	\$1.86	\$2.21	\$1.85	\$1.11
Real	\$0.84	\$1.00	\$1.31	\$0.89	\$1.48
Red River	\$1.37	\$1.39	\$3.47	\$3.08	\$1.94
Reeves	\$0.75	\$0.90	\$1.25	\$0.82	\$0.80
Refugio	\$0.40	\$0.87	\$1.85	\$1.90	\$1.92
Roberts	\$0.00	\$0.13	\$0.00	\$0.33	\$0.73
Robertson	\$4.40	\$4.48	\$6.46	\$5.57	\$6.07
Rockwall	\$6.39	\$8.84	\$8.39	\$9.68	\$18.77
Runnels	\$0.80	\$0.98	\$1.65	\$2.34	\$1.15
Rusk	\$4.41	\$3.73	\$3.15	\$2.98	\$5.21
Sabine	\$1.11	\$0.98	\$1.73	\$1.21	\$0.77
San Augustine	\$0.89	\$0.73	\$0.14	\$0.07	\$0.03
San Jacinto	\$3.01	\$2.69	\$1.70	\$0.32	\$0.72
San Patricio	\$6.55	\$6.38	\$5.44	\$4.04	\$24.33
San Saba	\$1.41	\$1.37	\$2.00	\$0.89	\$1.23
Schleicher	\$0.65	\$0.60	\$0.91	\$0.95	\$0.79
Scurry	\$2.44	\$3.24	\$3.24	\$5.32	\$4.50
Shackelford	\$0.40	\$0.45	\$0.75	\$0.63	\$0.58
Shelby	\$1.96	\$4.51	\$5.23	\$4.88	\$2.48
Sherman	\$0.40	\$0.49	\$0.52	\$0.59	\$0.68
Smith	\$38.76	\$40.45	\$42.36	\$45.00	\$67.39
Somervell	\$1.89	\$1.30	\$1.58	\$1.57	\$1.06
Starr	\$2.59	\$2.57	\$1.40	\$3.36	\$3.83
Stephens	\$2.15	\$2.84	\$0.91	\$2.38	\$2.81
Sterling	\$0.17	\$0.13	\$0.10	\$0.08	\$0.23
Stonewall	\$0.40	\$0.49	\$0.00	\$0.00	\$0.00
Sutton	\$0.68	\$1.93	\$1.81	\$1.96	\$1.31
Swisher	\$2.40	\$2.51	\$3.13	\$1.99	\$3.25
Tarrant	\$336.30	\$372.36	\$364.73	\$369.75	\$329.95
Taylor	\$26.59	\$27.07	\$25.99	\$26.49	\$24.09

**Table A6: Annual Taxable Sales by County (\$ millions) (Continued)**

County	2005	2006	2007	2008	2009
Terrell	\$0.00	\$0.04	\$0.04	\$0.04	\$0.04
Terry	\$1.36	\$1.70	\$3.07	\$2.65	\$1.91
Throckmorton	\$0.29	\$0.00	\$0.00	\$0.00	\$0.00
Titus	\$2.67	\$4.07	\$2.66	\$2.73	\$4.79
Tom Green	\$24.87	\$24.16	\$23.46	\$22.45	\$19.65
Travis	\$311.19	\$356.41	\$378.18	\$371.05	\$327.58
Trinity	\$2.31	\$2.05	\$2.76	\$2.84	\$2.65
Tyler	\$1.24	\$1.89	\$2.77	\$1.93	\$2.39
Upshur	\$2.35	\$2.49	\$2.32	\$5.42	\$2.48
Upton	\$1.78	\$1.50	\$1.78	\$1.88	\$1.98
Uvalde	\$2.90	\$3.55	\$9.24	\$8.79	\$7.26
Val Verde	\$5.85	\$5.18	\$4.59	\$4.38	\$7.88
Van Zandt	\$3.64	\$3.74	\$4.36	\$4.33	\$4.07
Victoria	\$14.15	\$15.20	\$16.09	\$16.02	\$15.14
Walker	\$7.73	\$8.63	\$8.18	\$8.09	\$8.43
Waller	\$3.29	\$2.74	\$4.01	\$5.50	\$7.42
Ward	\$1.40	\$1.62	\$1.70	\$1.62	\$1.75
Washington	\$3.34	\$6.57	\$4.67	\$7.38	\$4.76
Webb	\$15.44	\$18.95	\$17.51	\$18.71	\$19.10
Wharton	\$29.90	\$17.06	\$21.48	\$32.43	\$31.84
Wheeler	\$1.87	\$3.26	\$4.15	\$2.86	\$3.59
Wichita	\$24.29	\$25.76	\$26.56	\$25.25	\$22.73
Wilbarger	\$3.20	\$2.55	\$2.90	\$4.49	\$5.05
Willacy	\$1.97	\$2.32	\$3.34	\$2.92	\$2.84
Williamson	\$43.29	\$41.17	\$46.17	\$49.29	\$45.30
Wilson	\$2.51	\$5.24	\$3.95	\$5.98	\$7.59
Winkler	\$1.71	\$1.39	\$1.69	\$2.51	\$2.48
Wise	\$4.96	\$7.09	\$8.99	\$5.46	\$8.13
Wood	\$4.96	\$4.66	\$4.87	\$4.87	\$9.25
Yoakum	\$1.95	\$2.38	\$3.31	\$3.38	\$3.38
Young	\$5.81	\$5.32	\$6.39	\$5.61	\$7.45
Zapata	\$2.26	\$2.17	\$1.29	\$0.71	\$1.00
Zavala	\$0.40	\$0.49	\$0.52	\$0.13	\$0.74
<b>Total</b>	<b>\$4,397.23</b>	<b>\$4,652.70</b>	<b>\$4,845.55</b>	<b>\$4,897.63</b>	<b>\$4,588.31</b>

Source: Texas Comptroller of Public Accounts



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