

The following information is provided to assist you in preparing your yearly sales tax return.

For taxpayers who file Forms 01-114 and 01-115 to report sales by outlet, be sure to enter both the **old and new local rates**, including applicable city, county, SPD and MTA (up to 0.02000), to complete page 1 of the worksheet.

For taxpayers who file Form 01-116 to report sales by list supplement, be sure to refer to both the **old and new rates** on pages 2-3 to complete page 4 of the worksheet.

Worksheet for Completing the Sales and Use Tax Return Forms 01-114 and 01-115

For the period of Jan. 1, 2024 through Dec. 31, 2024

- **NOTE: Do not send this worksheet with your return. Keep this for your records.**
- **This worksheet is for taxpayers who report YEARLY and have experienced a local sales tax RATE CHANGE during the calendar year.**
- **Make additional copies of this form as necessary.**

General Information

Use the instructions on this worksheet to complete Items 5 and 7b on the return.
Use the instructions for your Texas Sales and Use Tax Return, Form 01-922, for all remaining items.

- Enter zero "0" in Item 3 on the return.

	@ Old Local Rate	@ New Local Rate
1. Taxable sales (Whole dollars only)	1a. _____ .00	1b. _____ .00
2. Taxable purchases (Whole dollars only) ⁺	2a. _____ .00	2b. _____ .00
3. Total amounts subject to tax (Item 1 plus Item 2) ⁼	3a. _____ .00	3b. _____ .00
4. Local tax rate (Include city, county, SPD and MTA, up to 0.02000) ^X	4a. _____	4b. _____
5. Local tax due (Multiply Item 3 by Item 4) ⁼	5a. _____ .	5b. _____ .
6. Tax due (Item 5a plus Item 5b) (Enter this amount here and in Item 7b on your return.)	6. _____ .	
7. Enter the local tax rate preprinted in Item 5 on your return	7. _____	
8. Amount subject to local tax for 2024 (Divide Item 6 by Item 7) (Enter this amount here and in Item 5 on your return.)	8. _____ .	

Sample 01-114 or 01-115

- 1. TOTAL TEXAS SALES (Whole dollars only)..... ■
- 2. TAXABLE SALES (Whole dollars only)..... ■
- 3. TAXABLE PURCHASES (Whole dollars only)..... ■ **0**
- 4. Amount subject to state tax (Item 2 plus Item 3)..... ■
- 5. Amount subject to local tax (Amount for city, transit, county and SPD must ■

6. Physical location (outlet) name and address (Do not use a P.O. box address.)

Outlet no. ■

7. AMOUNT OF TAX DUE FOR THIS OUTLET (Dollars and cents)
(Multiply "Amount subject to tax" by "TAX RATE" for state and local tax due)

TAX RATES

X ■ [] = **7a. State tax (include in Item 8a)**

■ [] = **7b. Local tax (include in Item 8b)**

Worksheet Item 8

Worksheet Item 7

Worksheet Item 6

Local Tax Rates for Completing the Sales and Use Tax Return Forms 01-114 and 01-115

Use the following information to determine the correct tax rate for line 4 of the worksheet on Page 1.

The Following Cities Changed Their Tax Rates in 2024

2nd Quarter Rate Changes - City/County	01/01/24 to 03/31/24 - Old Local Rate	04/01/24 to Present - New Local Rate
Bruceville Eddy (Falls and McLennan Co)	0.01500	0.02000
Callisburg (Cooke Co)	0.00500	0.02000
New Summerfield (Cherokee Co)	0.01500	0.02000
Nome (Jefferson Co)	0.01500	0.02000
West Orange (Orange Co)	0.01750	0.02000

3rd Quarter Rate Changes - City/County	01/01/24 to 06/30/24 - Old Local Rate	07/01/24 to Present - New Local Rate
None		

4th Quarter Rate Changes - City/County	01/01/24 to 09/30/24 - Old Local Rate	10/01/24 to Present - New Local Rate
Avinger (Cass Co)	0.01500	0.02000
Brookside Village (Brazoria Co)	0.01500	0.02000
Gary (Panola Co)	0.00000	0.02000
Jamaica Beach (Galveston Co)	0.01000	0.02000
Nevada (Collin Co)	0.01500	0.02000
Ore City (Upshur Co)	0.01750	0.02000
Pine Island (Waller Co)	0.01000	0.02000

The Following Special Purpose Districts (SPDs) Imposed or Changed Local Tax Rates in 2024

If you are also subject to additional city, county or MTA taxes, be sure to include them in your local rate.

2nd Quarter Rate Changes - SPD	01/01/24 to 03/31/24 - Old Local Rate	04/01/24 to Present - New Local Rate
Burnet County Emergency Services District No. 3	0.00000	0.02000
Fort Bend County Emergency Services District No. 7	0.00500	0.01000
Fort Bend County Emergency Services District No. 7 (Fort Bend County Assistance District No. 4)	0.01500	0.02000
Fort Bend County Emergency Services District No. 7 (Fort Bend County Assistance District No. 5)	0.01500	0.02000
Gregg County Emergency Services District No. 1	0.00000	0.02000
Gregg County Emergency Services District No. 1-A	0.00500	0.02000
Hardin County Emergency Services District No. 3	0.00000	0.02000
Jefferson County Emergency Services District No. 3	0.00500	0.02000
Jefferson County Emergency Services District No. 4	0.00500	0.02000
Jefferson County Emergency Services District No. 4-A	0.01500	0.02000
Liberty County Emergency Services District No. 2	0.00500	0.02000
Liberty County Emergency Services District No. 2-A	0.01500	0.02000
Pattison Municipal Development District	0.00000	0.00500
Rusk County Emergency Services District No. 1	0.00000	0.02000
Rusk County Emergency Services District No. 1-A	0.01000	0.02000
Rusk County Emergency Services District No. 1-B	0.01500	0.02000
Tarrant County Emergency Services District No. 1	0.00000	0.02000
Uvalde County Emergency Services District No. 2	0.01000	0.02000
Williamson County Emergency Services District No. 6	0.00000	0.02000
Williamson County Emergency Services District No. 6-A	0.01000	0.02000
Wilson County Emergency Services District No. 4	0.00000	0.00750

3rd Quarter Rate Changes - SPD	01/01/24 to 06/30/24 - Old Local Rate	07/01/24 to Present - New Local Rate
Aurora Municipal Development District	0.01500	0.02000
Aurora Municipal Development District (Wise County)	0.00500	0.01000

4th Quarter Rate Changes - SPD	01/01/24 to 09/30/24 - Old Local Rate	10/01/24 to Present - New Local Rate
Atascosa County Emergency Services District No. 1	0.00500	0.02000
Donley County Assistance District No. 1	0.01000	0.02000
Frio County Emergency Services District No. 1	0.00500	0.02000
Jasper County Emergency Services District No. 3	0.00000	0.02000
Kaufman County Emergency Services District No. 3	0.00000	0.02000
Kaufman County Emergency Services District No. 3-A	0.01500	0.02000
Wise County Emergency Services District No. 1	0.00500	0.02000
Wise County Emergency Services District No. 1-A	0.01000	0.02000

Local Tax Rates for Completing the Sales and Use Tax Return Form 01-116

Use the following information to determine the correct tax rate for line 4 of the worksheet on Page 4.

The Following Cities Changed Their Tax Rates in 2024

2nd Quarter Rate Changes - City/County	Code	01/01/24 to 03/31/24 - Old City Rate	04/01/24 to Present - New City Rate
Bruceville Eddy (Falls and McLennan Co)	2161176	0.01000	0.01500
Callisburg (Cooke Co)	2049076	0.00000	0.01500
New Summerfield (Cherokee Co)	2037052	0.01000	0.01500
Nome (Jefferson Co)	2123100	0.01000	0.01500
West Orange (Orange Co)	2181038	0.01250	0.01500

3rd Quarter Rate Changes - City/County	Code	01/01/24 to 06/30/24 - Old City Rate	07/01/24 to Present - New City Rate
NONE			

4th Quarter Rate Changes - City/County	Code	01/01/24 to 09/30/24 - Old City Rate	10/01/24 to Present - New City Rate
Avinger (Cass Co)	2034046	0.01500	0.02000
Blue Mound (Tarrant Co)	2220291	0.01000	0.01500
Brookside Village (Brazoria Co)	2020088	0.01000	0.01500
Gary (Panola Co)	2183045	0.00000	0.02000
Jamaica Beach (Galveston Co)	2084107	0.01000	0.01500
Melissa (Collin Co)	2043170	0.02000	0.01500
Nevada (Collin Co)	2043250	0.01500	0.01000
Ore City (Upshur Co)	2230020	0.01250	0.01500
Pine Island (Waller Co)	2237069	0.00000	0.01000

The Following Special Purpose Districts (SPDs) Imposed or Changed Local Tax Rates in 2024

2nd Quarter Rate Changes - SPD	Code	01/01/24 to 03/31/24 - Old SPD Rate	04/01/24 to Present - New SPD Rate
Burnet County Emergency Services District No. 3	5027580	0.00000	0.02000
Fort Bend County Emergency Services District No. 7	5079578	0.00500	0.01000
Gregg County Emergency Services District No. 1	5201515	0.00000	0.02000
Gregg County Emergency Services District No. 1-A	5092517	0.00000	0.01500
Hardin County Emergency Services District No. 1	5100553	0.00000	0.02000
Jefferson County Emergency Services District No. 3	5123510	0.00000	0.01500
Jefferson County Emergency Services District No. 4	5123538	0.00000	0.01500
Jefferson County Emergency Services District No. 4-A	5123547	0.00000	0.00500
Liberty County Emergency Services District No. 2	5146559	0.00000	0.01500
Liberty County Emergency Services District No. 2-A	5146568	0.00000	0.00500
Pattison Municipal Development District	5237531	0.00000	0.00500
Rusk County Emergency Services District No. 1	5201524	0.00000	0.02000
Rusk County Emergency Services District No. 1-A	5201533	0.00000	0.01000
Rusk County Emergency Services District No. 1-B	5201542	0.00000	0.00500
Tarrant County Emergency Services District No. 1	5220763	0.00000	0.02000
Uvalde County Emergency Services District No. 2	5232518	0.00000	0.01000
Williamson County Emergency Services District No. 6	5246638	0.00000	0.02000
Williamson County Emergency Services District No. 6-A	5246647	0.00000	0.01000
Wilson County Emergency Services District No. 4	5247548	0.00000	0.00750

3rd Quarter Rate Changes - SPD	Code	01/01/24 to 06/30/24 - Old SPD Rate	07/01/24 to Present - New SPD Rate
Aurora Municipal Development District	5249537	0.00000	0.00500

4th Quarter Rate Changes - SPD	Code	01/01/24 to 09/30/24 - Old SPD Rate	10/01/24 to Present - New SPD Rate
Atascosa County Emergency Services District No. 1	5007502	0.00000	0.01500
Donley County Assistance District	5065501	0.00000	0.01000
Frio County Emergency Services District No. 1	5082500	0.00000	0.01500
Jasper County Emergency Services District No. 3	5121558	0.00000	0.02000
Kaufman County Emergency Services District No. 3	5129596	0.00000	0.02000
Kaufman County Emergency Services District No. 3-A	5129603	0.00000	0.00500
Melissa Crime Control and Prevention District	5043553	0.00000	0.00250
Melissa Fire Control, EMS and Prevention District	5043562	0.00000	0.00250
Wise County Emergency Services District No. 1	5249546	0.00000	0.01500
Wise County Emergency Services District No. 1-A	5249555	0.00000	0.01000

Worksheet for Completing the Sales and Use Tax Return Form 01-116

For the period of Jan. 1, 2024 through Dec. 31, 2024

- **NOTE: Do not send this worksheet with your return. Keep this for your records.**
- **This worksheet is for taxpayers who report YEARLY and have experienced a local sales tax RATE CHANGE during the calendar year.**
- **Make additional copies of this form as necessary.**

For taxpayers who file Form 01-116 to report sales by list supplement, be sure to refer to both the old and new City and/or SPD rate on pages 2-3 to complete this page of the worksheet.

General Information

Use the instructions on this worksheet to complete Items 5 and 7b on the return.
 Use the instructions for your Texas Sales and Use Tax Return, Form 01-922, for all remaining items.

	@ Old Local Rate	@ New Local Rate
1. Taxable sales (Whole dollars only)	1a. _____ .00	1b. _____ .00
2. Taxable purchases (Whole dollars only) +	2a. _____ .00	2b. _____ .00
3. Total amounts subject to tax (Item 1 plus Item 2) =	3a. _____ .00	3b. _____ .00
4. Tax rate (See attached pages) X	4a. _____	4b. _____
5. Tax due (Multiply Item 3 by Item 4) =	5a. _____ .	5b. _____ .
6. Total Tax Due (Item 5a plus Item 5b) (Enter this amount here and in Column 5 on form 01-116 on your return)	6. _____ .	
7. Enter the tax rate preprinted in Column 4 on Form 01-116	7. _____	
8. Amount subject to tax for 2024 (Divide Item 6 by Item 7) (Enter this amount here and in Column 3 on Form 01-116)	8. _____ .	

Sample 01-116



g. Due date

• Do not staple or paper clip.

PRINT YOUR NUMERALS LIKE THIS
 0 1 2 3 4 5 6 7 8 9

1. CITY/TRANSIT/COUNTY /SPD NAME	2. CITY/TRANSIT/ COUNTY/SPD NO.	3. AMOUNT SUBJECT TO TAX (Whole dollars only)	4. TAX RATE	5. AMT. LOCAL TAX DUE (Multiply Item 3 by Item 4)
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Worksheet Item 8

Worksheet Item 7

Worksheet Item 6