

# Texas Sales & Use Tax for the Construction Industry



**San Antonio, TX**  
**January 23, 2020**

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# Texas Sales & Use Tax for the Construction Industry

Attend this course to learn how the Texas sales tax rules apply to all aspects of residential and commercial construction work. We'll address contract pricing issues, new construction, remodeling, repair and maintenance. We'll also cover issues arising from dedicated improvements, common areas, erosion control measures, and tax-exempt jobs. Finally, we'll discuss TERP, motor vehicle sales tax, and motor fuels tax issues.

## Course Topics Include:

- Contract Pricing Issues
- New Construction
- Repair and Remodeling
- Residential Development
- Dedicated Easements and Common Areas
- Tax-Exempt Jobs
- Pitfalls in Contract Drafting

**Field of Study: Taxes**

**Prerequisite: None**

**Program Level: Basic**

**Delivery Method: Group-Live**

**CPE Credit: 4.0**

## Agenda

### Texas Sales & Use Tax for the Construction Industry

#### 12:00 pm Registration

#### 12:30 pm Overview

- Applicable Sales Tax Rules
- TERP
- Texas Motor Fuels Tax
- Texas Motor Vehicles Tax
- Taxable Services
- Exemptions

#### 1:15 pm Construction Industry Principles

- Residential and New Commercial Construction
- Real Property Services Exception
- Contract Pricing (Lump-Sum v. Separated)

#### 2:05 pm Break

#### 2:15 pm Site Development

- Erosion Controls
- Roads & Utilities
- Hybrid Contracts
- Dedicated and Accepted Improvements
- Problem Areas

#### 3:00 pm Repairs & Remodeling

- Commercial Properties
- Painting/Trenching
- Mixed Services

#### 3:15 pm Tax Exempt Work

- Governmental Entities
- Quasi-Exempt Entities
- Churches & Schools

#### 3:45 pm – 4:00 pm Declared Disaster Areas

## Presenter



**DANIELLE AHLRICH** is a partner and trial/appellate attorney with Martens, Todd, Leonard & Ahlrich, a tax litigation law firm located in downtown Austin, TX. She limits her law practice to Texas tax controversies and litigation, primarily concerning the Texas sales and use tax and the Texas franchise tax. Mrs. Ahlrich represents tax clients during audits and in litigation before the State Office of Administrative Hearings, state district courts, the courts of appeals and the Texas Supreme Court. She frequently writes and speaks on a variety of tax subjects, including the Texas sales & use and franchise taxes.

Mrs. Ahlrich holds dual bachelor degrees with honors from the University of Texas and a J.D. from Baylor Law School. She has been selected as a Texas Rising Star in business tax for 2017-2019, a recognition awarded to up-and-coming Texas attorneys. Mrs. Ahlrich may be reached by email at [dahlrich@textaxlaw.com](mailto:dahlrich@textaxlaw.com) and by phone at (512) 542-9898.

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