



El Paso County

Emergency Services District No. 1

IMPORTANT LOCAL SALES AND USE TAX REPORTING INFORMATION CONSTRUCTION SERVICES El Paso County Emergency Services District No. 1

Jurisdiction Name: El Paso County Emergency Services District No. 1
Local Code: 5071512
Sales and Use Tax Rate: .015 (1.5%)

When reporting local sales and use tax on construction services occurring in El Paso County Emergency Services District No. 1, local sales tax should be reported at a rate of 1.5% (.015) to El Paso County Emergency Services District No. 1 using the local code 5071512.

The rules for reporting sales and use tax for construction projects vary for residential and non-residential new construction and for residential and non-residential repair and remodeling. The rules may also vary based on whether the contract used is a lump sum contract (one charge to customer for all labor and materials) or a separated contract (charges for labor and materials stated separately).

For specific information about reporting local sales and use tax for construction projects, please refer to the following publications issued by the Texas Comptroller of Public Accounts:

- #94-105: Local Sales and Use Tax Collections – A Guide for Sellers
- #94-116: Real Property Repair and Remodeling
- #94-157: Homebuilders and Real Property Services.

For questions or clarification, please contact the Texas Comptroller's office at 1-800-252-5555.

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