



NOVEMBER 2019

FISCAL NOTES

Occupational Licensing in Texas

By Shannon Halbrook and Bruce Wright

HOW MUCH IS TOO MUCH?



When you're facing open-heart surgery, you expect that the person holding the scalpel has proven to *someone* that he or she can wield it effectively. If they're just trimming your hair, though, the situation may not be so, well, clear-cut.

Governments regulate occupations in several ways. Less restrictive forms of government-issued credentials include *certification*, a designation that confers a higher status on those who have earned it, and *registration*, which simply offers the state a means to track providers in case of customer complaints. *Licensing* is the most restrictive form of government occupational regulation — and an increasingly controversial type.

Licensing limits the right to practice a specific trade or job to those who have met a set of entrance requirements established in law, such as a minimum amount of schooling or training, fees and a state-administered exam.

There's nothing new about occupational licensing. Medical licenses, perhaps the first type, date as far back as the 13th century. In the last 60 years, however, licensing requirements in the U.S. have spread to a much broader range of jobs. Today, licensing arguably is one of the most significant factors affecting the labor market as well as the economic success of individual workers.

As recently as the 1950s, less than 5 percent of the U.S. workforce required licenses. According to the U.S. Bureau of Labor Statistics, nearly 22 percent of American workers held a license in 2018 (**Exhibit 1**).

Licensing is most common for workers involved in highly skilled or educated occupations, such as healthcare practitioners, attorneys and teachers (**Exhibit 2**). But today, large numbers of positions in sales, management, construction, transportation and personal services also require licenses.

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A Message from the Comptroller

Licenses granted by state governments are restrictive by nature, in that they block persons from taking certain jobs unless they complete training, pass a test and pay a fee. Some of the most responsible positions in our society require a license — and that's as it should be. No one with a child in the hospital wants to wonder whether the doctors know what they're doing.



But since the 1950s, licensing requirements have expanded throughout the U.S., to literally dozens of different jobs that might not, at first blush, seem to require such a high level of regulation, such as landscape contractors and athletic trainers. The requirements even for some low-risk, low-wage occupations can be quite stiff, including months of training and hundreds of dollars in fees — hurdles that effectively exclude many prospective workers. And because states vary greatly both in what they license and the requirements for those licenses, the resulting patchwork of regulations can make it difficult for persons to transfer their skills and careers from one state to another.

In this issue of *Fiscal Notes*, we take a look at occupational licensing. Despite our state's well-earned reputation for business friendliness and economic freedom, some of Texas' licensing requirements have been seen as unnecessarily onerous, leading the Legislature to abolish many license types and ease the requirements for others.

We also examine the expanding world of government transparency — the move toward offering free access, via the internet, to terabytes of federal, state and local government data that can be highly valuable both to private businesses and communities. Companies are mining such data for key insights into consumer behavior, while cities and counties can use them to develop strategies for economic development, fine-tune regulatory systems and further many other public purposes.

I'm proud to say that our agency has been a national leader in the movement toward greater financial transparency and the provision of open government data — and we're always looking to open the state's books even more. We profile our efforts here.

As always, I hope you enjoy this issue!

GLENN HEGAR

Texas Comptroller of Public Accounts

U.S. NATIONAL AERONAUTICS AND SPACE ADMINISTRATION

NASA

DIRECT AND INDIRECT EMPLOYMENT
52,352

GROSS DOMESTIC PRODUCT
\$4.7 BILLION

OUTPUT
\$7.9 BILLION

TEXAS ECONOMIC SNAPSHOT
NASA plays a critical role in education, research, tourism and business activities in Texas' Gulf Coast Region and the state as a whole. NASA's relationship with Texas continues to prosper and evolve.

SOURCES: NASA, TEXAS COMPTROLLER OF PUBLIC ACCOUNTS, REMI

FACILITIES/OPERATING BUDGET

JOHNSON SPACE CENTER (JSC) TOTAL BUDGET BY PROGRAM ALL U.S. FACILITIES, FISCAL 2018

INTERNATIONAL SPACE STATION	\$1.11 BILLION
ORION MULTI-PURPOSE CREW VEHICLE	\$1.21 BILLION
HUMAN RESEARCH PROGRAM	\$115.4 MILLION
COMMERCIAL CREW PROGRAM	\$68.2 MILLION
ADVANCED EXPLORATION SYSTEMS	\$75.5 MILLION
COMMERCIAL CARGO PROGRAM	\$1.35 BILLION
TOTAL	\$4.6B

JSC operates three facilities in Texas covering nearly 1,700 acres: JSC Main Campus, nearby Ellington Field Joint Reserve Base and the Sonny Carter Training Facility/Neutral Buoyancy Lab.

SOURCE: NASA'S JOHNSON SPACE CENTER

EDUCATION

Payments to Texas public and private universities and affiliated research organizations for grants awarded by NASA:

NASA PAYMENTS TO TEXAS EDUCATION

2018 \$31 MILLION
2010-2018 \$375M

THE FUTURE

JSC will play a large part in international and commercial partnerships for the Artemis Program, pulling significantly from the foundation set by the International Space Station program.



CONCLUSION

NASA makes a \$4.7 billion annual impact on Texas and directly and indirectly supports more than 52,000 public and private jobs. The space agency makes significant contributions to the local and state economies as well as university and commercial research.

TO SEE INFORMATION ON NASA AND THE TEXAS ECONOMY:
<https://comptroller.texas.gov/economy/economic-data/nasa/>

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WHAT'S LICENSING FOR, ANYWAY?

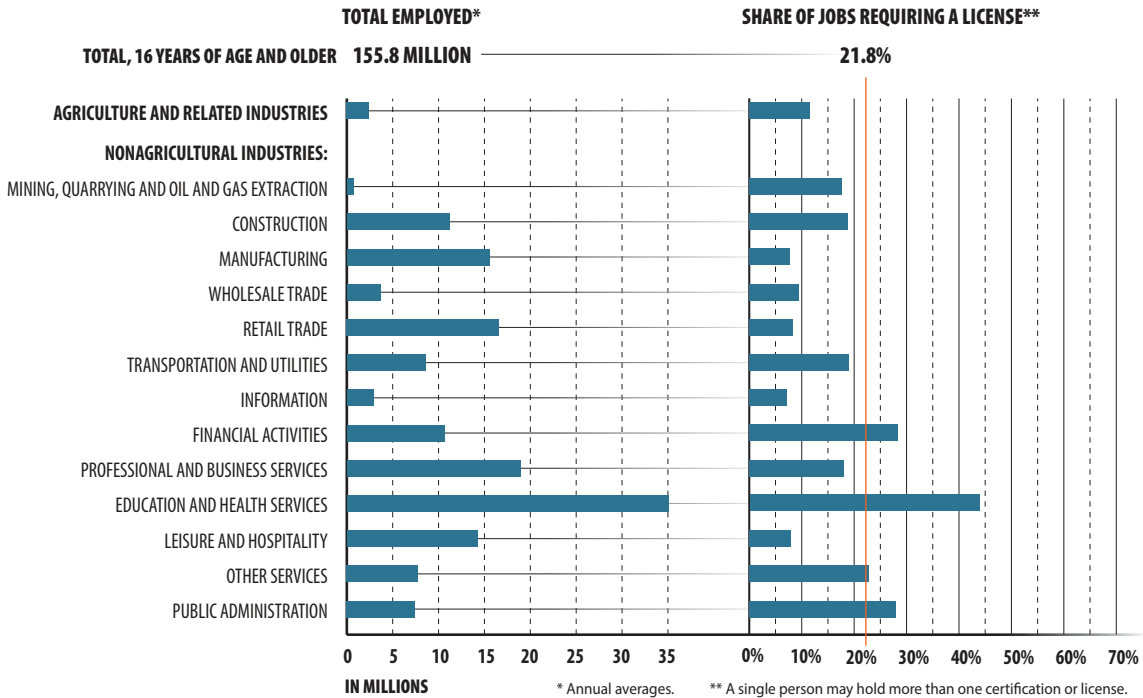
Licensing is intended to protect consumers from poor or unethical service. Earning a license requires workers to demonstrate the ability to practice their chosen occupations safely and ethically.

The argument for licensing is strongest in cases in which improper practice clearly carries a risk of harm — medicine being the clearest example. For a number of occupations, however, the necessity for licensing is much less apparent, simply because the risks to health

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EXHIBIT 1

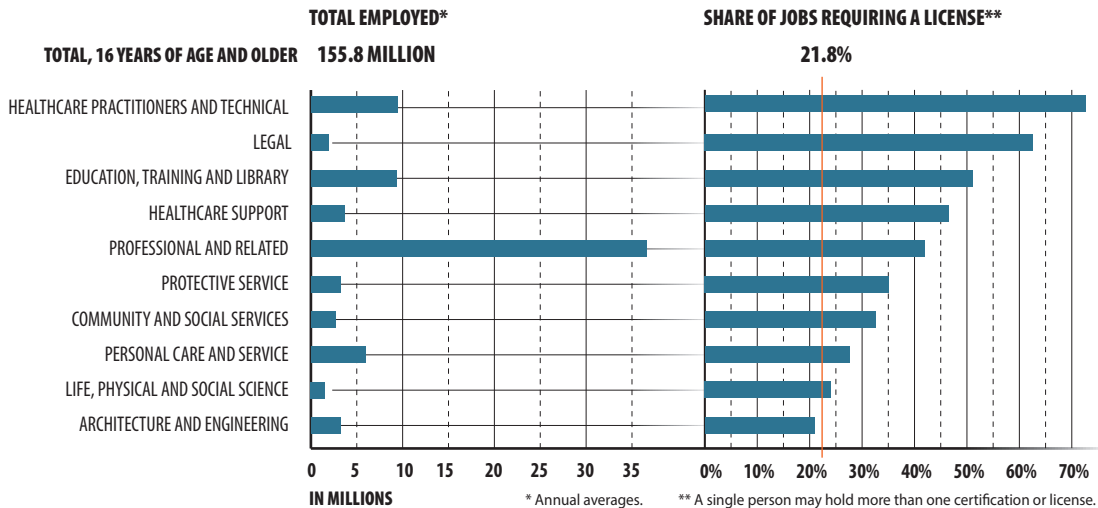
U.S. LICENSING STATUS BY INDUSTRY, 2018



Source: U.S. Bureau of Labor Statistics

EXHIBIT 2

MOST COMMONLY LICENSED OCCUPATIONS IN THE U.S., 2018



Source: U.S. Bureau of Labor Statistics

Until recently, a Texas license to shampoo hair required 70 days of training and two state-administered exams.

and safety are considerably lower. While an unqualified physician could kill you, a bad haircut rarely threatens your health.

Yet until recently, a Texas license just to *shampoo* hair required 70 days of training and two state-administered exams.

Because each state government establishes its own licensing laws, the number and intensity of licensing requirements often vary from state to state, even for the same occupation. Texas has 49 state licensing boards, the second-highest number among states.

A 2017 study from the nonprofit Institute for Justice found that Texas licenses some occupations that are rarely licensed in other states, including locksmiths and weighers of bulk commodities such as feed and grain. The institute found that 14 states don't license security alarm installers, yet entering this occupation in Texas requires more than two years of experience, \$462 in fees and an exam.

Texas also imposes stiffer entrance requirements on some occupations than on others that seem to present a greater risk to public safety. For instance, at the time of the Institute for Justice study, acquiring a cosmetologist's license in Texas required "approximately 350 days or 1,500 hours of education," versus about 35 days or 150 hours to become an emergency medical technician.

While Texas earns generally high ratings for economic freedom, its extensive licensing system may prevent the state from realizing its full potential for business and job creation. A 2018 report released by the Commission to Study and Review Certain Penal Laws, created by the 84th Legislature, concluded that Texas' occupational licensing laws reduce employment by 140,000 jobs and cost the state economy \$431.5 million annually.

ECONOMIC COSTS AND LABOR MARKET CONSEQUENCES

Policymakers in several states have questioned the need for extensive licensing requirements.

Fundamentally, of course, licensing restricts who can take what job. It leaves a large share of jobs — many of them relatively well paying — open only to those with the time and means to complete what can often be lengthy and expensive requirements. In fact, for 37 low- to moderate-income occupations studied by the



Institute of Justice, an aspiring Texas worker must spend an average of 341 days in training and \$253 in fees to obtain a license.

Licensing thus tilts the economic playing field by steering workers into jobs that are more accessible but lower paying. Workers who can obtain a license benefit from monopoly-like effects, including reduced competition as well as higher wages.

Occupational licensing, moreover, is highly state-specific. According to the National Conference of State Legislatures, of 1,100 occupations licensed in at least one state in 2016, fewer than 60 were licensed in *all* states. And the specific requirements for licenses vary widely. This phenomenon, sometimes called "job lock," makes it difficult for workers to seek jobs in other states. According to the National Bureau of Economic Research, interstate migration is 36 percent lower among licensed workers than for members of other occupations.

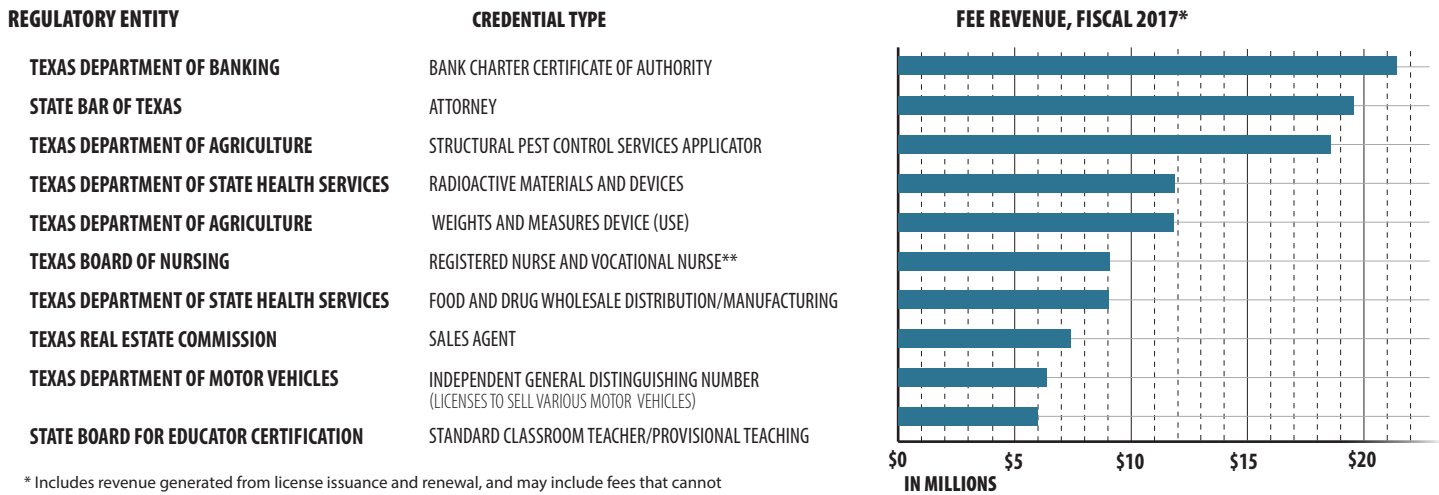
It's also important to note that increasing numbers of licensed occupations typically drive up prices for consumers and the wider economy. A 2015 White House report indicated that licensing causes prices for goods and services to rise by anywhere from 3 to 16 percent.

LICENSING REVENUE

Senate Bill 2065, approved in 2017, asked the Comptroller's office to compile an annual report on "all occupational licenses, including permits, certifications and registrations, required by this state," as well as the revenues generated by these requirements. The resulting study received information on 779 occupational credentials issued by state entities, although some were unable to differentiate their fee revenue by type. The 10 credential types producing the greatest revenue in fiscal 2017 are listed in **Exhibit 3**.

EXHIBIT 3

OCCUPATIONAL REGULATION REVENUE REPORTED BY STATE ENTITIES, TOP 10 TYPES, FISCAL 2017



* Includes revenue generated from license issuance and renewal, and may include fees that cannot be separated from licensing fees (such as fees for a change of name or location on a license).
 ** The board could not separate fees for these two types.
 Source: Texas Comptroller of Public Accounts

Note again that, in accordance with SB 2065, the data include actual licenses as well as certifications and other less-restrictive forms of regulation; and that the Comptroller’s office compiled but did not verify the information reported.

Even so, these partial figures demonstrate that, while occupational regulation can impose a burden on workers and consumers, it also represents a fairly significant revenue source.

DEREGULATION IN 2017

Texas has taken strides in recent years to eliminate or reduce its licensing requirements.

Texas’ 85th legislative session, in 2017, marked the largest deregulation effort in Texas history. Lawmakers successfully abolished a number of licenses, perhaps most notably the one to shampoo hair (**Exhibit 4**). Agencies reported the elimination of 26 credential types to the Comptroller’s office.

Texas’ deregulation efforts influenced national policy in 2018, when Congress overwhelmingly approved Texas Sen. John Cornyn’s New Hope and Opportunity through the Power of Employment (New HOPE) Act. The act allows states to use existing federal funding to identify and consolidate or eliminate licensing requirements that impede job creation.

2019 LEGISLATIVE SESSION

Before the 86th legislative session, the Commission to Study and Review Certain Penal Laws recommended that Texas simplify its licensing requirements, change violations of those requirements from criminal to civil

While occupational regulation can impose a burden on workers and consumers, it also represents a fairly significant revenue source.

penalties and enforce the penalties only if a license-holder knowingly breaks the law.

In this year’s session, dozens of bills concerned occupational regulation. Perhaps the most noteworthy were two new laws directly based on the notion that overly tight licensing requirements can threaten the livelihood of economically vulnerable workers.

SB 37 prevents Texas agencies from denying or suspending an occupational license if the license-holder defaults on a student loan. A 2018 *Texas Tribune* investigation found that “4,200 people in the state — including security guards, cosmetologists and pharmacists — were likely at risk of losing their license because of student loan default in 2017.”

House Bill 1342 is intended to help those with arrest or conviction records — a group including four of every 10 Texans, according to the American Civil Liberties Union — obtain occupational licenses. Under this new law, convictions within the past five years for offenses unrelated to the licensed occupation may no longer serve as grounds for disqualification.

EXHIBIT 4

STATE-ISSUED OCCUPATIONAL CREDENTIAL TYPES ABOLISHED BY THE TEXAS LEGISLATURE IN 2017*

Texas Board of Chiropractic Examiners

- Chiropractic Facility Registration
- Radiological Technician Certificate

Texas Department of Insurance

- Temporary Managing General Agent
- Temporary Emergency Managing General Agent
- Navigator Registration

Texas Lottery Commission

- Bingo Unit Manager License

Texas Medical Board

- Non-Certified Radiological Technologist Registration Permit

Texas State Board of Dental Examiners

- Coronal Polishing
- Pit & Fissure Sealant

Texas Department of Licensing and Regulation

- For-Profit Legal Service Contract Company
- For-Profit Legal Service Contract Administrator
- For-Profit Legal Service Contract Salesperson
- Provisional Licensed Dietitian
- Temporary Dietitian
- Temporary Audiologist
- Temporary Speech-Language Pathologist
- Barber Shampoo Apprentice
- Cosmetology Shampoo Apprentice
- Dual Vehicle Storage Employee Incident Management Towing Operator
- Dual Vehicle Storage Employee Personal Property Towing Operator
- Dual Vehicle Storage Employee Consent Tow Towing Operator
- Vehicle Protection Product Warrantor
- Temporary Common Worker Employer
- Booting Company
- Boot Operator
- Towing Operator Training

*As reported to the Comptroller's office pursuant to SB 2065, 85th Session.

Source: Texas Comptroller of Public Accounts

The licensing story receiving the most media coverage in 2019, however, concerned a recommendation from the Sunset Advisory Commission to transfer the duties of the Texas State Board of Plumbing Examiners to the Texas Department of Licensing and Regulation, and to eliminate some regulatory requirements on the profession. A pair of bills that would have saved the existing board failed to pass before the Legislature adjourned. Gov. Greg Abbott, however, issued an executive order extending the board and its current duties at least until 2021, citing the urgent need for trained plumbers to continue Hurricane Harvey recovery efforts.

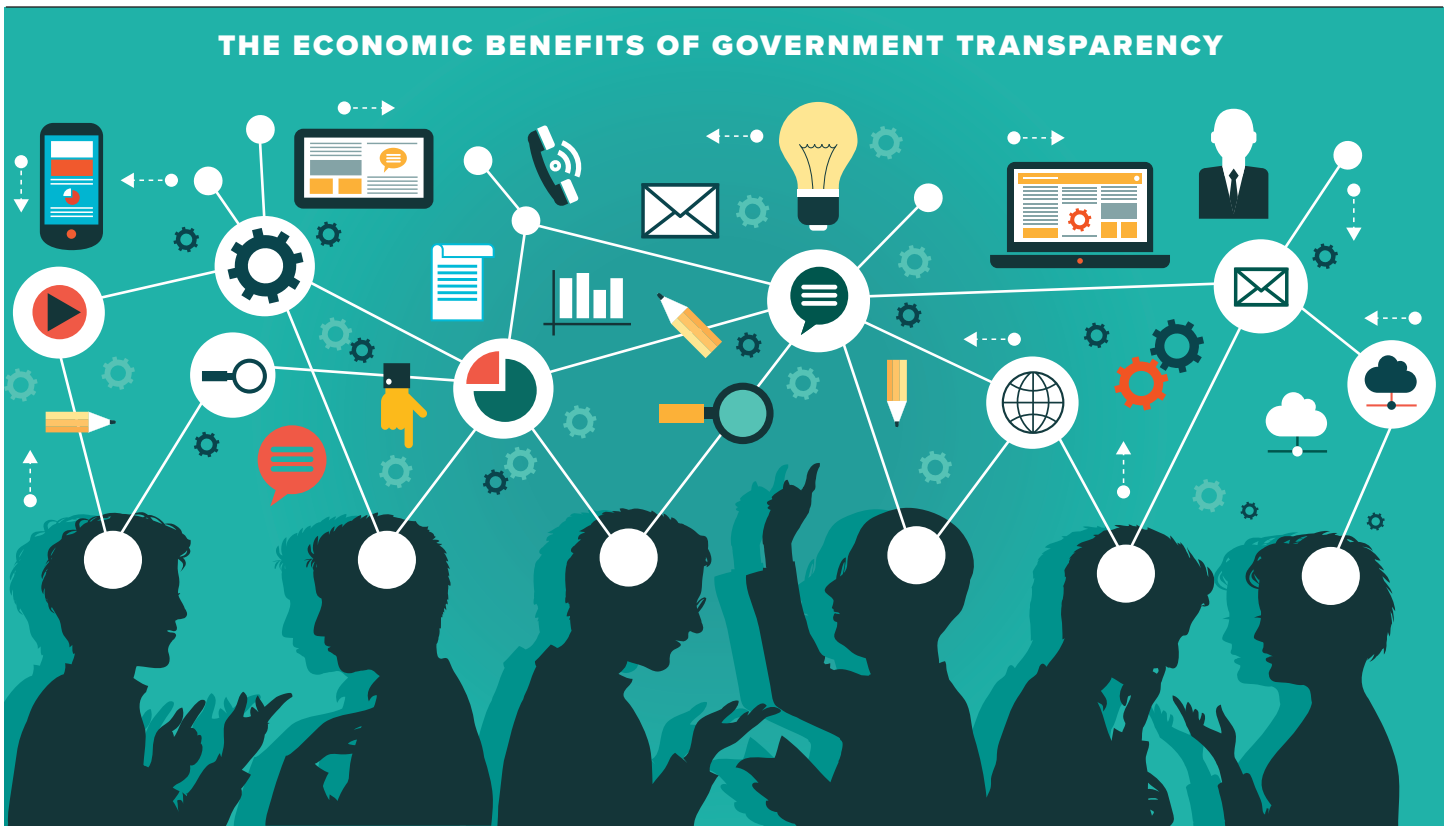
MORE TO COME?

Some states are taking a harder look at the necessity for extensive occupational licensing. In April 2018, Nebraska's governor signed a law that will subject all of the state's 170+ occupational licenses to a sunset review process; similar legislation has been proposed in several other states. A 2018 study by the Arkansas Center for Research in Economics reported that at least five states have eliminated some licenses since 2016, while several others have taken steps to make their licensing requirements less onerous.

As the economic costs of this form of regulation continue to be better understood, it seems likely that more of Texas' hundreds of occupational licenses will be subjected to legislative scrutiny. **FN**

Open Government Data

By Jackie Benton



In the information age, much of our economy depends on timely and accurate data. Reliable data derived from trusted sources make for better decision-making in business, communities and our personal lives, whether it's deciding where to purchase a home, which school districts offer the best opportunities or which job markets are the most promising.

And government represents a near-inexhaustible source of useful and important data. From the census to data on tax collections and government spending, federal, state and local governments gather information on virtually every aspect of our lives and the economy. Shouldn't they share it?

The concept of government transparency isn't new — it dates back at least to 1795, when the U.S. Senate first opened its doors to the public. Since the 1966 federal Freedom of Information Act, transparency has been an increasingly important part of government operations in the U.S. But the truly game-changing moment arrived with the internet, which prompted calls for governments across the nation to provide easy electronic access to their data.

This effort evolved out of the open-source movement, which seeks to make software source code open and free for others to use. Proponents believe that, since government databases are created for public benefit using taxpayer dollars, as much of their information as possible should be provided free to the public via the internet. Thanks to today's technology, it's

Government represents a near-inexhaustible source of useful and important data.

possible to organize, aggregate, analyze and share such data quickly and efficiently.

OPEN DATA FOR BUSINESS AND COMMUNITIES

Businesses and nonprofits across the nation are making increasingly extensive use of government data in their daily operations. A company called Rentlogic, for instance, compiles government data from New York City agencies on health and safety issues to give prospective renters a better look at properties they're considering. Similarly, Best Buy uses federal demographic data to better analyze and understand its customers.

But communities also have used open government data to improve the lives of their residents, in areas ranging from traffic control to housing programs.

"I'm pleased to see more government data become publicly available," says Steven Pedigo, director of the LBJ Urban Lab within the University of Texas at Austin's Lyndon B. Johnson School of Public Affairs.

Open Government Data



SHERRI GREENBERG

LBJ SCHOOL OF PUBLIC AFFAIRS

"Until recently, cities didn't have access to a lot of data to help guide their decisions, and development policies on the metro and regional levels were more intuitive than data driven. Now, we can access data crucially important to understanding our communities, our state, our neighborhoods and the changes in trends that we're seeing."

Communities can use government data to create economic strategies and determine the right types of actions and tactics, although

the effort can seem overwhelming at first, Pedigo says.

"Sometimes, data strategy is a bit more of an art than it is a science," he says. "But if you ask the right kinds of questions, you'll get answers that will help move you forward. Start with, 'Here are the things I want to know,' and then find the right data points to match up with those objectives."

"I firmly believe all economic development, particularly business development, is led by understanding your community's industry clusters," Pedigo says. "[Whether] you're working in rural Texas or in the big city, you have to identify and understand the drivers of your local economy and your community's special skillsets, and then build your capabilities around those specializations."

CREATING AN OPEN CULTURE

Professor Sherri Greenberg of the LBJ School of Public Affairs understands how government datasets can help a community improve its local economy. Greenberg's political experience as a Texas state representative and the city of Austin's capital finance manager has provided her with a keen appreciation for open government data.

"There is so much government data available to the public," Greenberg says. "We have the Comptroller's office, the Legislative Budget Board, the Texas Education Agency and then we have local governments posting their financial statements to the web. And that's just a small part of what is available to us online."

Greenberg says nonprofit organizations use open government data by analyzing them and then providing the information in context to the constituents they serve. She notes that some nonprofit groups and private companies, such as Zillow and Yelp, export available government data, "mash it up" with their own proprietary data analytics and visualizations, and then post their findings online as a kind of public service.

"One of my goals has been to increase the availability and the usefulness of open data and to have a culture where we start from the standpoint

that — barring personally identifiable information or sensitive information about children or where it is a public safety issue — that data will be open and be useful, usable and provided with context," Greenberg says. "And I think, yes, the Comptroller's office has been instrumental in accelerating that culture."

OPEN GOVERNMENT AT THE COMPTROLLER'S OFFICE

The Texas Comptroller of Public Accounts has been a national leader in transparency for more than a decade, recognized by entities such as Harvard University with its *Innovations in American Government* awards.

"Our agency solidly committed to government transparency when we created an online tool, *Where the Money Goes*, in 2007, enabling the public to search for and download data on state spending by agency, category and vendor," says Greg Conte, a Data Analysis and Transparency (DAT) Division manager with the Texas Comptroller's office. "That was quickly followed up with the launch of *Where the Money Comes From*, our revenue database."

Those two events marked the beginning of what has become a large collection of datasets on the Comptroller's website, now maintained by a five-member Transparency Team within DAT dedicated solely to transparency initiatives, both legislatively mandated and agency initiated (**Exhibit 1**).

The team's mission centers on providing useful data for policymakers and the public on subjects ranging from local government debt and public pension plans to information about local bond elections, all provided on the agency's transparency site.

The Transparency Team's duties include collecting and maintaining transparency data from public entities; creating reports and designing search tools; and serving as points of contact for questions about the data from the public, local governments and state legislators. Under current agency policy, all email inquiries to the team must be acknowledged or answered within eight business hours. The Transparency Team also maintains a toll-free hotline (844-519-5676) to answer general questions or address concerns regarding any of its programs.

Managing open government data for the agency does feel like a balancing act at times, Conte admits.

"First, we must ensure that we don't expose the agency or taxpayers to any risk from a cybersecurity



GREG CONTE

Texas COMPTROLLER'S OFFICE



Before internet-driven open-government initiatives, the only way to access much state government data was to file a public information request.

OPEN GOVERNMENT AND PUBLIC INFORMATION REQUESTS

Internet-driven open government initiatives have greatly improved access to public data. Formerly, the only way to access much state government data in Texas was to file a public information request (PIR) under the Texas Public Information Act (originally called the Texas Open Records Act), which dates back to 1973. Texas Government Code Chapter 552, which codifies the act, establishes that “government is the servant and not the master of the people,” and goes on to state “[t]he people, in delegating authority, do not give their public servants the right to decide what is good for the people to know and what is not.”

The process of filing a PIR can be a tedious affair and, depending on the request, can take days or even weeks to process.

“Since we’re the state finance agency, people made a lot of PIRs before our transparency efforts,” Conte says. “If I were a researcher, I would think, ‘why isn’t this information freely available?’ We try to be empathetic to those needs by providing the public with useful information online, without any barriers. This simplifies the process and helps our Open Records Team fulfill more complicated, time-consuming requests.”

TRANSPARENCY SHOP WON’T STOP

Meanwhile, Conte’s Transparency Team continues to make improvements to the Comptroller’s Transparency website, whether it’s consolidating reports to improve the user’s experience or ensuring that documents comply with state and federal laws requiring equal access to electronic information (including websites and other digital communications) for persons with disabilities.

“Comptroller [Glenn] Hegar wants a one-stop shop,” Conte says. “That’s what we’re focusing on — gearing our reporting systems to really communicate with each other and make our data easy to find, easy to download and easy to analyze.

“It would be great for the Comptroller’s office to be the beacon on the hill and have other agencies ask us how we did it,” he says. “We’re a large agency, and while we already have a good reputation when it comes to the transparency arena, we’re not stopping. We’re just going to keep working to make our data as open, transparent and accessible as possible.” **FN**

This table presents data on net state revenue collections by source. It includes most recent monthly collections, year-to-date (YTD) totals for the current fiscal year and a comparison of current YTD totals with those in the equivalent period of the previous fiscal year.

These numbers were current at press time. For the most current data as well as downloadable files, visit comptroller.texas.gov/transparency.

Note: Texas' fiscal year begins on Sept. 1 and ends on Aug. 31.

NET STATE REVENUE — All Funds Excluding Trust

(AMOUNTS IN THOUSANDS)

Monthly and Year-to-Date Collections: Percent Change From Previous Year

Tax Collections by Major Tax	OCTOBER 2019	YEAR TO DATE: TOTAL	YEAR TO DATE: CHANGE FROM PREVIOUS YEAR
SALES TAX	\$2,821,430	\$5,561,525	4.07%
PERCENT CHANGE FROM OCTOBER 2018	6.98%		
MOTOR VEHICLE SALES AND RENTAL TAXES	484,464	919,806	9.53%
PERCENT CHANGE FROM OCTOBER 2018	10.51%		
MOTOR FUEL TAXES	311,806	637,412	2.30%
PERCENT CHANGE FROM OCTOBER 2018	4.64%		
FRANCHISE TAX	-43,434	-33,142	-274.65%
PERCENT CHANGE FROM OCTOBER 2018	141.24%		
OIL PRODUCTION TAX	346,334	680,483	1.98%
PERCENT CHANGE FROM OCTOBER 2018	4.75%		
INSURANCE TAXES	24,595	58,613	57.45%
PERCENT CHANGE FROM OCTOBER 2018	33.49%		
CIGARETTE AND TOBACCO TAXES	117,003	175,118	-21.23%
PERCENT CHANGE FROM OCTOBER 2018	8.16%		
NATURAL GAS PRODUCTION TAX	84,375	182,996	-29.55%
PERCENT CHANGE FROM OCTOBER 2018	-22.80%		
ALCOHOLIC BEVERAGES TAXES	116,553	234,077	7.41%
PERCENT CHANGE FROM OCTOBER 2018	6.76%		
HOTEL OCCUPANCY TAX	49,451	103,611	7.38%
PERCENT CHANGE FROM OCTOBER 2018	4.56%		
UTILITY TAXES¹	119,714	121,228	3.52%
PERCENT CHANGE FROM OCTOBER 2018	3.17%		
OTHER TAXES²	25,756	41,858	-18.33%
PERCENT CHANGE FROM OCTOBER 2018	-13.03%		
TOTAL TAX COLLECTIONS	\$4,458,049	\$8,683,585	2.22%
PERCENT CHANGE FROM OCTOBER 2018	5.53%		
Revenue By Source	OCTOBER 2019	YEAR TO DATE: TOTAL	YEAR TO DATE: CHANGE FROM PREVIOUS YEAR
TOTAL TAX COLLECTIONS	\$4,458,049	\$8,683,585	2.22%
PERCENT CHANGE FROM OCTOBER 2018	5.53%		
FEDERAL INCOME	3,498,691	7,599,412	15.45%
PERCENT CHANGE FROM OCTOBER 2018	14.80%		
LICENSES, FEES, FINES AND PENALTIES	501,858	1,151,416	2.45%
PERCENT CHANGE FROM OCTOBER 2018	-1.74%		
STATE HEALTH SERVICE FEES AND REBATES³	741,997	1,363,644	17.90%
PERCENT CHANGE FROM OCTOBER 2018	-2.57%		
NET LOTTERY PROCEEDS⁴	202,859	364,752	-33.49%
PERCENT CHANGE FROM OCTOBER 2018	-47.55%		
LAND INCOME	183,013	373,449	-20.90%
PERCENT CHANGE FROM OCTOBER 2018	-28.60%		
INTEREST AND INVESTMENT INCOME	133,101	626,650	72.73%
PERCENT CHANGE FROM OCTOBER 2018	17.03%		
SETTLEMENTS OF CLAIMS	10,023	12,410	-63.35%
PERCENT CHANGE FROM OCTOBER 2018	128.61%		
ESCHEATED ESTATES	49,613	61,573	3.39%
PERCENT CHANGE FROM OCTOBER 2018	32.36%		
SALES OF GOODS AND SERVICES	19,091	45,346	-5.02%
PERCENT CHANGE FROM OCTOBER 2018	-20.48%		
OTHER REVENUE	72,530	222,548	23.41%
PERCENT CHANGE FROM OCTOBER 2018	-48.07%		
TOTAL NET REVENUE	9,870,825	\$20,504,786	7.56%
PERCENT CHANGE FROM OCTOBER 2018	3.83%		

¹ Includes public utility gross receipts assessment, gas, electric and water utility tax and gas utility pipeline tax.

² Includes taxes not separately listed, such as taxes on oil well services, coin-operated amusement machines, cement and combative sports admissions as well as refunds to employers of certain welfare recipients.

³ Includes various health-related service fees and rebates that were previously in "license, fees, fines and penalties" or in other non-tax revenue categories.

⁴ Gross sales less retailer commission and the smaller prizes paid by retailers.

Notes: Totals may not add due to rounding. Excludes local funds and deposits by certain semi-independent agencies.

Includes certain state revenues that are deposited in the State Treasury but not appropriated.



FISCAL NOTES

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GLENN HEGAR

Texas Comptroller of Public Accounts

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Fiscal Notes also provides a periodic summary of the financial statements for the state of Texas.

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