

## Sales/Use/Indirect:

### Texas Comptroller Says Social Media Management Services May Constitute Taxable Data Processing

*Tax Policy News*, Tex. Comptroller (10/21). In discussing the taxability of various services involved in social media management, the Texas Comptroller of Public Accounts (Comptroller) explains that creating a report from a customer's data, such as an informational report on the location of the customer's "followers," generally constitutes a taxable data processing service in Texas, as does "designing, developing, and hosting a website" and "maintaining and modifying website content." The Comptroller notes that 20% of the taxable data processing service charge would continue to be exempt from Texas sales tax. Please contact us with any questions.

**URL:** <https://comptroller.texas.gov/taxes/tax-policy-news/2021-october.php>

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