



October 27, 2023

Mr. John Villareal
Manager, Economic Development
& Local Government
Texas Comptroller of Public Accounts
P. O. Box 13528
Austin, Texas 78711

Via email: john.villareal@cpa.texas.gov

Dear Mr. Villareal:

On behalf of the Texas Taxpayers and Research Association (TTARA), I submit the following comments to proposed administrative rules implementing the Texas Jobs, Energy, Technology, and Innovation (JETI) Act¹ published in the *Texas Register* on September 29, 2023, as 34 TAC §§ 9.5000-9.5012.² Throughout our comments, we use “Rule” to reference the corresponding section of the proposed rules published in the *Texas Register* and “Section” to reference the corresponding section of the JETI Act.

1. Proposed Rule 9.5000: Definitions

We request that the agency adhere to the definitions in the JETI Act and refrain from changing the meaning of terms defined by the statute. We appreciate the agency’s effort to define terms that are not defined by statute and to clarify definitions where necessary.

- a) *Proposed Rule 9.5000(1) Agreement Holder:* We request that the agency replace “business entity” with “person” to be consistent with the statute. The Code Construction Act defines “person” to include a corporation, organization, government or governmental subdivision or agency, business trust, estate, trust, partnership, association, and any other legal entity.³ Thus, the agency’s proposed substitution of “business entity” for “person” narrows the statute.
- b) *Proposed Rule 9.5000(2) Construction Job:* We request that the agency replace “takes place” with “performed” for consistency with Section 403.602(6).

¹ Act of May 29, 2023, 88th Leg., R.S., H.B. 5 (to be codified at Tex. Gov’t Code § 403.601 *et seq.*).

² 48 Tex. Reg. 5639 (2023) (to be codified at 34 TAC §§ 9.5000-9.5012) (proposed Sept. 29, 2023)(Tex. Comptroller of Pub. Accounts).

³ Tex. Gov’t Code § 311.005.

- c) *Proposed Rule 9.5000(3) Eligible Project*: We request that the definition of “eligible project” include more examples of critical infrastructure in (3)(E). For example, facilities in the food supply chain are as critical as the water and fuel facilities listed in (3)(E).
- d) *Proposed Rule 9.5000(4) Eligible Property*: We request that the agency clarify in (4)(A) that the term “building” as used in Section 403.602(9) means an improvement to real property and not merely a structure having four walls and a roof. The definition of “eligible project” in Section 403.602(8) expressly names facilities that may not be buildings in the colloquial sense, such as electric generation facilities. The definition of “eligible property” in Rule 9.5000(4) would be more useful if it clarified that a “building” means all of the improvements to real property within an “eligible project.”
- e) *Proposed Rule 9.5000(5) Full-time Job*: We request that the agency clarify that:
- i) Full-time jobs can be annualized to account for employee turnover when the position meets the 1,600-hour criteria but the individual in the position may not; and
 - ii) The 1,600 hours can be prorated to account for project start/stop dates and position creation/termination during the year.
- f) *Proposed Rule 9.5000(8) Performance Bond*: In conformity with our comment on the performance bond (see below), we request that the agency revise the proposed definition of “performance bond” to read “a surety bond or, in the event a surety bond is commercially unavailable, other security in a form acceptable to the governor.”
- g) *Proposed Rule 9.5000(9) Required Job*: We request that the agency delete “at the site of the project” as a qualifier of “by an employee hired by the applicant” in (9)(B) of the definition of “required job.” The statute provides no basis for requiring jobs performed by employees of the applicant to be at the project site. The JETI Act specifies that jobs must be *in this state* and does so several times:
- The purposes of this subchapter are to...create new, high-paying permanent jobs and construction jobs *in this state...*.” Tex. Gov. Code § 403.601(1) (emphasis added);
 - “[E]ach required job...must be a new full-time job *in this state...*.” Tex. Gov. Code § 403.604(c)(1) (emphasis added); and
 - “The report must include...the total number of jobs created *in this state...*.” Tex. Gov. Code § 403.617(b)(1)(A) (emphasis added).

A location requirement for jobs is also absent from Section 403.604. For example, if a project is to be located in a county with a population of at least 750,000, the applicant must agree to “create at least 75 required jobs” but the location of those jobs is not specified.

In contrast, Section 403.604(c)(1)(B) expressly requires a job performed by an independent contractor or its employees to be performed “*at the site of the project... .*”

By expressly requiring jobs performed by independent contractors to be “at the site of the project” in Section 403.604(c)(1)(B), and not requiring the same location for jobs performed by employees of the applicant in Section 403.604(c)(1)(A), the legislature made a distinction. When the legislature has carefully employed a term in one section of a statute, and has excluded it in another, the term should not be implied where it is excluded.⁴ We should read every word, phrase, and expression in a statute as if it were deliberately chosen, and presume the words excluded from the statute are done so purposefully.⁵ Therefore, we must conclude that the legislature deliberately chose to require contractor jobs to be at the site, and by contrast, we must conclude that the legislature deliberately chose not to require employee jobs to be at the site. Jobs performed by employees of the applicant are only required to be *in the state*.

Further, because the legislature’s choices on the location of jobs are clear in the text of the JETI Act, legislative intent has no bearing on how the statute should be interpreted.⁶ This lack of ambiguity in the text also precludes courts from giving deference to the agency’s interpretation of the statute.⁷

- h) *Proposed Rule 9.5000(11) Wage Requirement*: Section 403.612(a)(6) specifies that an agreement must require the average wage paid by the applicant in connection with the project to exceed 110 percent of the “average annual wage for all jobs in the applicable industry sector *during the most recent four quarters for which data is available*, as computed by the Texas Workforce Commission... .” Proposed Rule 9.5000(11) defines the wage requirement as a wage that exceeds 110% of the “*statewide* average annual wage for all jobs in the applicable industry sector as computed by the Texas Workforce

⁴ Smith v. Baldwin, 611 S.W.2d 611, 616 (Tex. 1980); *citing* Bott v. American Hydrocarbon Corp., 458 F.2d 229, 233 (5th Cir. 1972); City of Austin v. Quick, 930 S.W.2d 678, 687 (Tex.App.-Austin 1996), *aff’d*, 7 S.W.3d 109 (Tex. 1999).

⁵ See Gables Realty Ltd. P’ship v. Travis Cent. Appraisal Dist., 81 S.W.3d 869, 873 (Tex.App.-Austin 2002, *pet. denied*), *citing* City of Austin v. Quick, 930 S.W.2d 678, 687 (Tex.App.-Austin 1996) (*citing* Cameron v. Terrell & Garrett, Inc., 618 S.W.2d 535, 540 (Tex.1981)), *aff’d*; Quick v. City of Austin, 7 S.W.3d 109 (Tex.1999); *see also* 2A Norman J. Singer, Sutherland Statutory Construction § 47.25 (6th ed.2000).

⁶ Ojo v. Farmers Group, Inc., 356 S.W.3d 421, 435-39 (Tex. 2011).

⁷ Hallmark Mktg. Co. v. Hegar, 488 S.W.3d 795, 801 (Tex. 2016) (“We generally defer to an agency’s ‘reasonable interpretation of a statute, but a precondition to agency deference is ambiguity; ‘an agency’s opinion cannot change plain language.’”), *citing* Combs v. Health Care Servs. Corp., 401 S.W.3d 623, 630 (Tex. 2013) (*quoting* Fiess v. State Farm Lloyds, 202 S.W.3d 744, 747 (Tex. 2006)).

Commission in the *Quarterly Census of Employment and Wages* publication... .” Specifically, proposed Rule 9.5000(11), compared to Section 403.612:

- Omits “during the most recent four quarters for which data is available.”
- Adds “statewide.”
- Adds “in the Quarterly Census of Employment and Wages publication.”

We request the addition of “during the most recent four quarters for which data is available” to the definition in proposed Rule 9.5000(11). The time period is pertinent to the calculation of the wage requirement and is a requirement of the statute. If not included in the rule, this requirement will be lost to readers who do not also consult the statute.

We request that the rule require the average annual wage to be calculated on a county or regional (multi-county) basis in order to avoid unintended consequences. Since the statute does not specify a geographic area for the determination for the average wage calculation, the agency has discretion to determine the geographic area. However, we submit that calculating the average wage on a statewide basis, in a state as large and economically diverse as Texas, would have negative public policy outcomes. Two scenarios are possible:

- Scenario A: If the statewide average wage is *higher* than the average wage for the county in which the project is located, then the project will be harmful to other employers in the county who will have greater difficulty attracting employees, especially considering that a JETI project would pay at least 110% of the statewide average wage. Also, if a public policy objective of the JETI Act is to attract investment to lower-income areas of the state, using a statewide average wage calculation will work counter to that policy objective. Wage levels are set by the market and reflect many factors, including workforce availability, training and other factors. An applicant is less likely to locate a project in a county where it would be required to pay an above-market wage.
- Scenario B: If the statewide average wage is *lower* than the average wage for the county in which the project is located, then the agreement may allow a project to pay workers a wage that is below market for that county, which is not a desirable public policy outcome. The market might force the applicant to pay more than the wage requirement, but the agency’s rule would be more helpful to all parties if the definition of wage requirement produced a market wage in the first instance. Also, even though Section 406.612(a)(6) requires an applicant to pay wages that are 10% more than the average wage, the 10% premium on the statewide average salary may not be enough to bring wages up to the market average in some counties.

Appendix A to our comments contains the data from Table 3 (Excluding Federal) of the Texas Workforce Commission’s *Texas Quarterly Census of Employment & Wages—First Quarter 2023*. Appendix A is the same as TWC’s Table 3, except that we also calculated

the statewide total and average for all counties, added the statewide total and average as a line to table, and sorted the table from highest to lowest average weekly wage (AWW). The statewide AWW is \$1,447. The AWW is lowest in Menard County at \$597 and highest in Irion County at \$2,012. The statewide AWW is higher than the county AWW in 228 counties, which would give rise to Scenario A, above. The statewide AWW is lower than the county AWW in 26 counties, which would give rise to Scenario B, above. Although the data in TWC's Table 3 is an average for all jobs in all industries, and Section 403.612 confines the wage calculation to the applicant's industry, Appendix A shows the wide swing in average wages across the state, the large differential between the statewide average and some county averages, and the magnitude of the departure from market wages that could occur if the statewide average is the benchmark for all JETI agreements.

Defining "wage requirement" in proposed Rule 9.5000(11) as the average annual wage for the industry in the *county* in which the project is located would match the project to the labor market in that county and prevent undesirable public policy outcomes.

Finally, we request that the agency exclude "in the Quarterly Census of Employment and Wages publication" from proposed Rule 9.5000(11) because that publication does not contain county-level industry wage data. We know that TWC has the necessary data to calculate average wages by industry at the county level because TWC requires employers to report the information for unemployment tax purposes. Since it has the data, TWC can compute average wages for each industry, as required by statute, at the county level and supply it to the Comptroller.

2. *Proposed Rule 9.5002: Application Requirements*

We request that the agency clarify that the application fee is a one-time payment and that an additional payment will not be required if an application is amended or refiled after an initial application is rejected.

3. *Proposed Rule 9.5004: Application Process*

- a) *Proposed Rule 9.5004(b)*: We request that the agency delete "all the information requested by the comptroller" from proposed Rule 9.5004(b) as this phrase goes beyond the scope of the statute. Section 403.607(e) states that the comptroller may request any additional information the comptroller reasonably determines is necessary to complete their evaluation. We request proposed Rule 9.5004(b) adhere to the statutory language.
- b) *Proposed Rule 9.5004(d)*: We request that the agency add "mutually acceptable to the comptroller and the applicant" after "a deadline" and add language permitting the applicant to request, and be granted, a reasonable extension of the deadline.
- c) *Proposed Rule 9.5004(e)*: We request that the agency add "excluding any confidential information identified under Rule 9.5002(b)" at the end of (e).

d) *Proposed Rule 9.5004(g)*: Section 403.609(c) lists the factors that the comptroller shall consider when determining if the JETI agreement is a compelling factor in a competitive site selection determination. Proposed Rule 9.5004(g) contains a list that mixes the factors to be considered and potential evidence of those factors in a confusing manner. We request that the rule state the factors set forth in statute, as distinct from the evidence that may demonstrate the existence of those factors. In other words, we request that the agency not confuse substance and form. The factors (substance) to be considered in the compelling factor test are:

1. Workforce;
2. Regulatory environment;
3. Infrastructure;
4. Transportation;
5. Market conditions;
6. Investment alternatives; and
7. Specific incentive information provided by the applicant related to other potential sites.

The evidence (form) that may demonstrate the existence of these factors are:

1. Public documents and statements;
2. Official statements by the applicant, government officials or industry officials;
3. Previous applications for and subsequent granting of economic development incentives;
4. Documents pertaining to the proposed project's financials, real estate transactions, utilities, infrastructure, transportation, regulatory environment, permits, workforce, marketing, existing facilities, nature of market conditions, and raw materials that demonstrate whether the incentive is a compelling factor in a competitive site selection process to locate the proposed project in Texas; and
5. Any other information that may aid the comptroller in its determination.

e) *Proposed Rule 9.5004(h)-(i)*: We request that the agency clarify that a request by the comptroller for additional documents relating to compelling factor under (h) would occur before an application is deemed complete and the 60-day clock begins to run under (i).

f) *Proposed Rule 9.5004(j)(2) Performance Bond*:

Under Section 403.612(b)(9) of the Government Code, a JETI incentive agreement must require an applicant to execute "a performance bond in an amount the comptroller determines to be reasonable and necessary to protect the interests of the state and the district

and conditioned on the applicant's compliance with the terms of the agreement.” Proposed Rule 9.5004(j)(2) provides that the comptroller would specify “a performance bond amount that is at minimum 20% of the required investment prescribed by Government Code, §403.604.” A performance bond equivalent to 20% or more of the minimum required investment is not reasonable because it is unrelated to the amount that would be payable to the state or the district in the event of nonperformance by an applicant.

In *State v. Alpha Oil and Gas, Inc.*, the Texas Supreme Court upheld the lower court holding that “well plugging performance bonds are enforceable only to the extent of the actual damages incurred in plugging.” 747 S.W.2d 378 (Tex. 1988). In footnote 1, the Supreme Court quoted the Restatement (Second) of Contracts:

§ 356. Liquidated Damages and Penalties.

(2) A term in a bond providing for an amount of money as a penalty for non-occurrence of the condition of the bond is unenforceable on grounds of public policy to the extent that the amount exceeds the loss caused by such non-occurrence.

* * *

e. Penalties in bonds. Bonds often fix a flat sum as a penalty for non-occurrence of the condition of the bond. A term providing for a penalty is not unenforceable in its entirety but only to the extent that it exceeds the loss of the nonoccurrence of the condition.

Id. Because the legislature chose to protect the interests of the state and the district under a JETI agreement through a performance bond, the Supreme Court’s holding in *Alpha Oil* is directly on point. Common law limits a surety’s payment under a performance bond securing a JETI agreement to the state’s and the school district’s actual damages in the event of nonperformance. *See also* *Great American Insurance Co. vs North Austin Municipal Utility District No. 1*, 908 S.W.2d 415, 426 (Tex. 1995) (“It is well settled that a performance bond is enforceable only to the extent of the obligee’s actual damages.”). Thus, it would not be reasonable to require a performance bond in excess of the state’s and the school district’s potential, actual monetary damages.

The state’s and the school district’s actual monetary damages are limited to out-of-pocket expenses incurred and the value of staff time expended on a JETI agreement. However, the school district’s expenses and staff time are compensated by the \$30,000 application fee required by Section 403.607(d)(2) (“an application fee...to cover the costs associated with the district’s evaluation of the application...”). Thus, the performance bond may

cover only the actual damages of the state. In the event the project contemplated under a JETI agreement is not built, actual damages do not include:

- Any part of the minimum investment required by the agreement or Section 403.604 because neither the state nor the district is obligated to make the investment itself in place of the applicant. The state and the school district do not incur additional costs if the minimum investment contemplated by a JETI agreement is not made;
- Any tax revenue that is anticipated to be received or foregone under the agreement. If the project contemplated by a JETI agreement is not built, no property is added to the tax roll. No property tax can be assessed, owed or foregone on property tax does not exist. The state and the school district do not suffer an actual loss related to a tax that it cannot legally assess; or
- Any amount related to lost jobs or wages. Neither the state nor the school district incurs an additional cost if jobs are not offered or a certain wage-level is not paid. Also, the statute secures the state's interest in the job and wage requirements under a JETI agreement with the penalty specified in Section 403.614. The statutory jobs penalty aligns with Alpha Oil, in which the Supreme Court acknowledged that the Texas Legislature can impose a penalty but a state agency cannot exact a penalty via a performance bond. 747 S.W.2d 378, 379.

The state's only compensable damages in the event of nonperformance of a JETI agreement are the staff time utilized, and out-of-pocket expenses incurred, by the comptroller and the governor in evaluating a JETI application and negotiating an agreement. Since Section 403.607(d)(2) values the district's time and expenses at \$30,000, we submit that a performance bond in the amount of \$30,000 to protect the state's investment of time and expense would be reasonable. In the event of nonperformance, however, the state will be able to recover only the actual value of its time and expense, which may be less than \$30,000.

Also, we request that Rule 9.5004 specify the condition of the performance bond, meaning the action required under the JETI agreement that is secured by the bond. In every case, the condition of the bond should be the applicant's completion of the minimum investment contemplated in the agreement. The job and wage requirements should not be a condition of the bond because those actions are protected by the Section 403.614 penalty. We also request that Rule 9.5004 specify that the performance bond is no longer required after the applicant has completed the minimum investment contemplated in the agreement.

In order to comply with the law governing performance bonds articulated by the Texas Supreme Court in Alpha Oil and to provide clarity on the condition and term of the performance bond, we request that you strike (j)(2) of proposed Rule 9.5004 and add the following provision to proposed Rule 9.5005 or 9.5006, which relate to the contents of a JETI agreement:

“The agreement shall require the applicant to post a performance bond in the amount of \$30,000 that is conditioned on the applicant’s completion of the minimum investment specified in the agreement. The agreement may require the applicant to maintain the bond only until the minimum investment is completed.”

Finally, we have concern that a performance bond satisfying the requirements of the JETI Act will not be commercially available. A performance bond typically insures the actual performance of an act. For example, if the state contracts to build a road and the contractor fails to perform, the surety will either arrange for completion of the road or provide funds for completion of the road. A JETI project is different because, if the applicant does not complete the construction or investment, the state and the district do not expect the surety to complete the project and will not complete the project themselves. In the event that performance bonds are not commercially available for JETI agreements, we request the proposed rules permit an applicant to provide an alternative form of security, such as a \$30,000 letter of credit (LOC), and to maintain the alternative form of security until the required investment is completed. Please see our request for a conforming revision of the definition of “performance bond” in proposed Rule 9.5000(8), above.

- g) *Proposed Rule 9.5004(k)*: We request that the agency clarify that the comptroller will make a determination on an amended or supplemental application within 60 days of receiving the amendment or supplement.

4. *Proposed Rule 9.5008: Job and Wage Requirements; Penalty for Failing to Comply with Job or Wage Requirement*

- a) We request that the agency clarify in (e)(1) that the 1600-hour requirement will be annualized or prorated, such that two positions created on July 1 that work 800 hours from July 1 to December 31 of that year are equivalent to one 1600-hour position in that year.
- b) We request that the agency provide examples of evidence sufficient to establish that a job is a new job and that the agreement holder filled a vacancy, if any, as contemplated in (e)(2)-(3).

Sincerely,



Jennifer Rabb
President
Texas Taxpayers and Research Association

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Attachment:
Appendix A

Cc: TTARA State Tax Committee

Appendix A

Texas Workforce Commission

Texas Quarterly Census of Employment & Wages--First Quarter 2023

Table 3. Covered Employment and Wages for All Industries Total Wages (Excluding Federal),
with the addition of Statewide Average, sorted by AWW from highest to lowest

County	Employment	Wages	AWW*
IRION	788	\$20,610,302	\$2,012
LOVING	685	\$17,511,626	\$1,967
MIDLAND	112,301	\$2,841,507,478	\$1,946
ROBERTS	246	\$5,902,757	\$1,848
HARRIS	2,364,528	\$56,674,932,415	\$1,844
DALLAS	1,794,171	\$42,056,076,631	\$1,803
TRAVIS	879,710	\$20,623,613,737	\$1,803
YOAKUM	3,045	\$71,285,435	\$1,801
CULBERSON	1,373	\$31,393,084	\$1,759
COLLIN	517,856	\$11,738,598,421	\$1,744
UPTON	3,546	\$80,307,598	\$1,742
WINKLER	3,643	\$81,745,973	\$1,726
GLASSCOCK	639	\$13,417,702	\$1,616
WILLIAMSON	216,845	\$4,552,513,810	\$1,615
HUTCHINSON	7,881	\$163,645,408	\$1,597
DIMITT	5,315	\$110,187,512	\$1,595
SUTTON	1,181	\$24,498,590	\$1,595
REEVES	7,034	\$145,647,301	\$1,593
CALHOUN	13,154	\$267,441,543	\$1,564
REAGAN	1,667	\$33,155,144	\$1,530
CRANE	1,348	\$26,677,070	\$1,522
WARD	5,714	\$112,708,741	\$1,517
ANDREWS	7,550	\$146,811,895	\$1,496
MONTGOMERY	217,139	\$4,184,556,744	\$1,482
SOMERVELL	3,731	\$71,590,838	\$1,476
CHAMBERS	21,194	\$403,709,634	\$1,465
STATEWIDE	12,805,308	\$240,863,010,909	\$1,447
KARNES	5,890	\$109,146,188	\$1,426
ECTOR	76,660	\$1,418,215,847	\$1,423
MATAGORDA	11,253	\$203,837,306	\$1,393
COKE	817	\$14,791,816	\$1,392
HOCKLEY	9,004	\$162,853,964	\$1,391
SCURRY	6,063	\$109,004,594	\$1,383
LA SALLE	3,262	\$58,541,243	\$1,380
HEMPHILL	1,449	\$25,872,996	\$1,373
TARRANT	964,286	\$17,200,623,263	\$1,372
BRAZORIA	117,516	\$2,087,629,468	\$1,367
SHACKELFORD	1,323	\$23,331,888	\$1,357
LIVE OAK	3,294	\$57,972,720	\$1,354
JEFFERSON	116,673	\$2,006,960,220	\$1,323
GAINES	6,714	\$113,598,248	\$1,302
MARTIN	2,302	\$38,742,757	\$1,295
LEON	5,348	\$89,989,561	\$1,294
COTTLE	804	\$13,424,187	\$1,285
LIMESTONE	8,526	\$141,683,766	\$1,278
SAN PATRICIO	22,881	\$378,111,727	\$1,271
KING	409	\$6,731,321	\$1,265
DENTON	299,535	\$4,920,655,865	\$1,264
BEXAR	872,616	\$14,311,118,047	\$1,262

County	Employment	Wages	AWW*
ROBERTSON	5,418	\$88,231,760	\$1,253
ATASCOSA	14,115	\$229,776,500	\$1,252
HOUSTON	7,248	\$117,725,579	\$1,249
PECOS	5,537	\$89,915,065	\$1,249
MCMULLEN	597	\$9,618,867	\$1,239
GRAY	7,598	\$121,128,789	\$1,226
LYNN	1,422	\$22,634,137	\$1,225
AUSTIN	12,611	\$200,106,546	\$1,221
BLANCO	3,969	\$62,795,468	\$1,217
COCHRAN	678	\$10,650,947	\$1,208
ORANGE	23,100	\$360,671,072	\$1,201
GALVESTON	120,765	\$1,880,339,386	\$1,198
FORT BEND	237,335	\$3,648,699,080	\$1,183
HARRISON	22,410	\$344,703,071	\$1,183
GRIMES	7,519	\$115,109,587	\$1,178
WISE	21,987	\$333,832,907	\$1,168
MOORE	11,876	\$180,024,269	\$1,166
ANDERSON	19,820	\$298,370,337	\$1,158
HOWARD	11,542	\$173,320,006	\$1,155
KENDALL	19,440	\$291,753,417	\$1,154
COOKE	15,180	\$227,556,739	\$1,153
KENEDY	240	\$3,591,792	\$1,153
PANOLA	7,947	\$118,030,416	\$1,143
POTTER	78,395	\$1,159,676,419	\$1,138
JACK	2,484	\$36,694,658	\$1,136
MITCHELL	1,958	\$28,593,967	\$1,123
BELL	115,989	\$1,686,949,426	\$1,119
BORDEN	562	\$8,124,534	\$1,113
GREGG	74,776	\$1,079,340,981	\$1,110
FRIO	6,639	\$95,681,665	\$1,109
WALLER	25,157	\$362,428,396	\$1,108
CHILDRESS	2,769	\$39,862,940	\$1,107
NUECES	151,903	\$2,177,193,348	\$1,103
DAWSON	4,051	\$57,987,098	\$1,101
DEWITT	7,284	\$104,181,307	\$1,100
GUADALUPE	46,313	\$660,339,208	\$1,097
STONEWALL	735	\$10,474,255	\$1,096
COMAL	71,500	\$1,017,820,069	\$1,095
HUDSPETH	999	\$14,165,084	\$1,090
CONCHO	850	\$11,884,370	\$1,076
VICTORIA	37,151	\$518,632,588	\$1,074
ELLIS	59,351	\$827,116,002	\$1,072
GRAYSON	49,774	\$693,278,399	\$1,071
HUNT	30,664	\$426,503,460	\$1,070
RANDALL	35,898	\$497,703,038	\$1,066
SMITH	109,393	\$1,514,561,232	\$1,065
NOLAN	6,064	\$83,811,124	\$1,063
DALLAM	4,454	\$61,474,846	\$1,062
MCLENNAN	118,068	\$1,625,639,370	\$1,059
OCHILTREE	4,140	\$56,956,165	\$1,058
BURLESON	4,671	\$64,183,014	\$1,057
LAMAR	21,426	\$294,126,519	\$1,056
YOUNG	6,717	\$92,096,409	\$1,055
MORRIS	3,255	\$44,610,887	\$1,054
PARMER	6,310	\$85,793,043	\$1,046
BURNET	16,429	\$222,948,890	\$1,044

County	Employment	Wages	AWW*
JACKSON	5,607	\$76,019,606	\$1,043
PARKER	39,347	\$533,211,769	\$1,042
JOHNSON	54,122	\$731,403,863	\$1,040
TAYLOR	65,567	\$886,053,935	\$1,040
ROCKWALL	38,653	\$519,525,964	\$1,034
LEE	6,350	\$85,111,441	\$1,031
DEAF SMITH	8,278	\$110,470,835	\$1,027
LAMB	3,862	\$51,510,696	\$1,026
CROCKETT	1,313	\$17,408,719	\$1,020
GONZALES	7,239	\$95,852,341	\$1,019
HANSFORD	2,319	\$30,651,940	\$1,017
LIBERTY	18,976	\$250,730,116	\$1,016
NACOGDOCHES	22,227	\$293,636,062	\$1,016
COLLINGSWORTH	795	\$10,458,480	\$1,012
COLORADO	7,465	\$98,160,194	\$1,012
KERR	18,385	\$241,987,819	\$1,012
KAUFMAN	39,760	\$522,581,240	\$1,011
RUSK	12,974	\$170,577,624	\$1,011
LUBBOCK	145,749	\$1,912,306,372	\$1,009
HAYS	87,445	\$1,145,964,521	\$1,008
CAMP	3,914	\$51,227,975	\$1,007
CARSON	1,761	\$22,846,270	\$998
TOM GREEN	47,975	\$622,304,283	\$998
FREESTONE	4,618	\$59,704,855	\$995
HILL	11,053	\$142,740,898	\$993
WALKER	24,812	\$318,905,087	\$989
BOSQUE	3,852	\$49,460,781	\$988
SAN AUGUSTINE	2,121	\$27,245,657	\$988
SCHLEICHER	690	\$8,866,049	\$988
BRAZOS	118,575	\$1,521,021,929	\$987
HARDIN	11,990	\$153,807,683	\$987
CORYELL	14,876	\$190,525,586	\$985
EASTLAND	6,148	\$78,418,033	\$981
HOPKINS	13,871	\$176,159,700	\$977
FISHER	820	\$10,384,821	\$974
ZAVALA	2,581	\$32,681,172	\$974
MADISON	4,380	\$55,159,804	\$969
BASTROP	20,692	\$259,904,531	\$966
CALLAHAN	2,914	\$36,608,741	\$966
RUNNELS	2,964	\$37,073,866	\$962
TERRY	3,109	\$38,763,876	\$959
FAYETTE	8,969	\$111,436,150	\$956
HARTLEY	2,489	\$30,941,236	\$956
FALLS	3,000	\$37,233,199	\$955
FRANKLIN	3,896	\$48,382,189	\$955
WASHINGTON	15,457	\$191,417,283	\$953
JASPER	8,894	\$109,863,688	\$950
WICHITA	51,700	\$638,530,890	\$950
MILAM	5,902	\$72,705,554	\$948
GOLIAD	1,366	\$16,802,704	\$946
BOWIE	38,613	\$474,170,683	\$945
JIM WELLS	15,238	\$186,800,120	\$943
FANNIN	7,606	\$93,195,461	\$942
CALDWELL	9,729	\$118,884,530	\$940
CROSBY	1,134	\$13,856,601	\$940

County	Employment	Wages	AWW*
NAVARRO	16,844	\$205,732,886	\$940
SHELBY	8,585	\$104,478,356	\$936
ANGELINA	34,157	\$414,246,775	\$933
WHARTON	15,877	\$192,350,679	\$932
GARZA	1,636	\$19,791,916	\$931
GILLESPIE	11,953	\$144,676,891	\$931
MCCULLOCH	2,408	\$29,143,446	\$931
HALE	10,698	\$129,226,106	\$929
STERLING	429	\$5,177,308	\$928
HOOD	17,400	\$209,446,373	\$926
TITUS	16,964	\$204,260,069	\$926
WILSON	9,281	\$111,575,171	\$925
LLANO	5,282	\$63,388,246	\$923
BEE	8,345	\$99,545,058	\$918
POLK	12,058	\$143,810,325	\$917
SHERMAN	1,081	\$12,894,687	\$917
MONTAGUE	4,825	\$57,025,037	\$909
EL PASO	308,162	\$3,634,103,548	\$907
PALO PINTO	8,115	\$95,664,315	\$907
OLDHAM	829	\$9,767,612	\$906
BROWN	15,165	\$177,936,699	\$903
BAILEY	2,405	\$28,206,309	\$902
LAVACA	5,909	\$68,632,529	\$893
UPSHUR	7,745	\$89,908,522	\$893
ARMSTRONG	498	\$5,780,368	\$892
HARDEMAN	1,397	\$16,205,920	\$892
REFUGIO	2,208	\$25,612,963	\$892
WOOD	10,673	\$123,825,429	\$892
MEDINA	10,516	\$121,616,692	\$890
ARCHER	1,758	\$20,236,176	\$885
TYLER	3,984	\$45,790,180	\$884
LIPSCOMB	1,192	\$13,657,458	\$882
CHEROKEE	14,552	\$166,269,091	\$879
JONES	2,865	\$32,632,013	\$876
BAYLOR	1,533	\$17,342,834	\$870
RED RIVER	2,745	\$30,966,654	\$868
ARANSAS	6,200	\$69,782,237	\$866
BRISCOE	351	\$3,950,997	\$866
HENDERSON	18,908	\$212,460,785	\$864
KLEBERG	10,858	\$121,690,479	\$862
WHEELER	1,781	\$19,913,681	\$860
COMANCHE	4,284	\$47,652,293	\$856
UVALDE	9,279	\$102,901,774	\$853
CASTRO	2,435	\$26,866,424	\$849
BREWSTER	3,941	\$43,384,886	\$847
CLAY	1,636	\$18,012,748	\$847
CASS	7,540	\$82,965,464	\$846
PRESIDIO	1,683	\$18,489,414	\$845
KNOX	1,138	\$12,487,915	\$844
ERATH	18,282	\$200,392,797	\$843
STEPHENS	3,236	\$35,455,873	\$843
HAMILTON	2,786	\$30,437,033	\$840
JIM HOGG	1,252	\$13,659,200	\$839
SAN SABA	1,514	\$16,449,954	\$836
SABINE	2,383	\$25,805,727	\$833

County	Employment	Wages	AWW*
COLEMAN	2,157	\$23,299,926	\$831
WILBARGER	5,737	\$61,874,925	\$830
LAMPASAS	5,127	\$55,057,969	\$826
FLOYD	1,388	\$14,891,411	\$825
MASON	1,096	\$11,657,912	\$818
NEWTON	1,231	\$13,078,908	\$817
VAN ZANDT	12,265	\$129,776,700	\$814
WILLACY	4,352	\$45,588,621	\$806
WEBB	100,254	\$1,046,572,798	\$803
BANDERA	3,737	\$38,833,543	\$799
SAN JACINTO	2,424	\$25,047,313	\$795
MARION	2,043	\$21,097,325	\$794
MILLS	1,234	\$12,719,852	\$793
DONLEY	881	\$9,075,470	\$792
KIMBLE	1,210	\$12,445,560	\$791
SWISHER	1,833	\$18,804,331	\$789
CAMERON	149,630	\$1,505,711,657	\$774
HIDALGO	281,532	\$2,796,847,468	\$764
JEFF DAVIS	820	\$8,124,286	\$762
TRINITY	2,214	\$21,727,878	\$755
DUVAL	3,734	\$36,244,800	\$747
KENT	389	\$3,779,993	\$747
RAINS	2,378	\$22,901,673	\$741
TERRELL	207	\$1,989,844	\$738
DELTA	895	\$8,540,648	\$734
VAL VERDE	16,655	\$158,243,442	\$731
EDWARDS	580	\$5,494,235	\$728
DICKENS	393	\$3,677,707	\$720
HASKELL	1,567	\$14,666,152	\$720
ZAPATA	2,697	\$25,152,827	\$717
MAVERICK	17,364	\$161,318,630	\$715
THROCKMORTON	409	\$3,746,230	\$705
REAL	777	\$7,054,782	\$699
KINNEY	779	\$7,010,851	\$693
BROOKS	2,042	\$18,260,329	\$688
FOARD	379	\$3,351,622	\$681
MOTLEY	345	\$2,921,203	\$651
HALL	761	\$6,430,618	\$650
STARR	14,252	\$118,894,994	\$642
MENARD	445	\$3,453,903	\$597