UT LAW CLE THE UNIVERSITY OF TEXAS SCHOOL OF LAW

PRESENTED AT

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Texas Franchise Tax /Sales & Use Tax: Recent Developments

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1

Jimmy Martens, Instructor



- Trial & Appellate Attorney
- Board Certified in Tax
- Certified Public Accountant
- Specializes in Texas Taxes

Notable Cases:

Gulf Copper (Texas Supreme Court 2020)
Roark Amusements (Texas Supreme Court 2013)
AllCat Claims Services (Texas Supreme Court 2011)

CGG (Court of Appeals 2016)
Titan Transportation (Court of Appeals 2014)
Newpark Resources (Court of Appeals 2013)

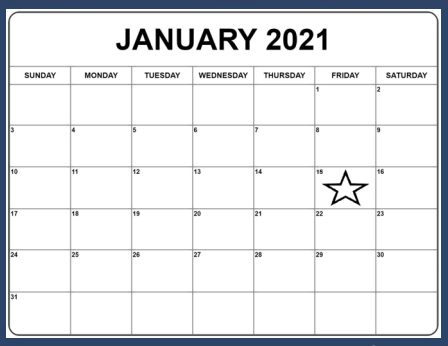
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2



3

Final Extension for 2020 Reports



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4

Economic Nexus: Rule 3.586

Remote Sellers Must Comply:

- Physical Presence
- Use Tax Permit
- $500,000 Gross Receipts Threshold

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5

Economic Nexus: Rule 3.586

Issues:

- Revenue Falls Below Threshold
- Incorporating Apportionment Rule
  - Location of Payor
- 'No Nexus' Members
- Foreign Affiliates

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6

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Title search: Texas Franchise and Sales Taxes: Recent Developments

Also available as part of the eCourse
Texas Franchise and Sales Taxes: Recent Developments (2020)

First appeared as part of the conference materials for the
68th Annual Taxation Conference session
"Texas Franchise and Sales Taxes: Recent Developments"