

**PRESENTED AT**

The University of Texas School of Law  
68<sup>th</sup> Annual Taxation Conference

December 2-3, 2020  
Live Webcast

**Texas Franchise Tax /Sales & Use Tax:  
Recent Developments**

**Jimmy Martens**

Author Contact Information:  
Jimmy Martens  
Martens, Todd, Leonard & Ahlrich  
Austin, TX 78701

[jmartens@textaxlaw.com](mailto:jmartens@textaxlaw.com)  
512-542-9898



Texas Taxes  
New Developments  
2020

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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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Texas Franchise Tax

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**Final Extension for 2020 Reports**

| JANUARY 2021 |        |         |           |          |        |          |
|--------------|--------|---------|-----------|----------|--------|----------|
| SUNDAY       | MONDAY | TUESDAY | WEDNESDAY | THURSDAY | FRIDAY | SATURDAY |
|              |        |         |           |          | 1      | 2        |
| 3            | 4      | 5       | 6         | 7        | 8      | 9        |
| 10           | 11     | 12      | 13        | 14       | 15     | 16       |
| 17           | 18     | 19      | 20        | 21       | 22     | 23       |
| 24           | 25     | 26      | 27        | 28       | 29     | 30       |
| 31           |        |         |           |          |        |          |

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**Economic Nexus: Rule 3.586**

Remote Sellers Must Comply:

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

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**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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## Title search: Texas Franchise and Sales Taxes: Recent Developments

Also available as part of the eCourse  
[2020 Taxation eConference](#)

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