

PRESENTED AT

The University of Texas School of Law
68th 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
512-542-9898



Texas Taxes
New Developments
2020

© 2020 James F. Martens

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)

© 2020 James F. Martens

2



Texas Franchise Tax

© 2020 James F. Martens

3

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						

© 2020 James F. Martens

4

Economic Nexus: Rule 3.586

Remote Sellers Must Comply:

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

© 2020 James F. Martens

5

Economic Nexus: Rule 3.586

Issues:

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

© 2020 James F. Martens

6

Find the full text of this and thousands of other resources from leading experts in dozens of legal practice areas in the [UT Law CLE eLibrary \(utcle.org/elibrary\)](https://utcle.org/elibrary)

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
68th Annual Taxation Conference session
"Texas Franchise and Sales Taxes: Recent Developments"