



Texas Tax Legislative Developments 2021

© 2021 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)

© 2021 James F. Martens

2



Texas Sales & Use Tax

© 2021 James F. Martens

3

Taxable Insurance Services

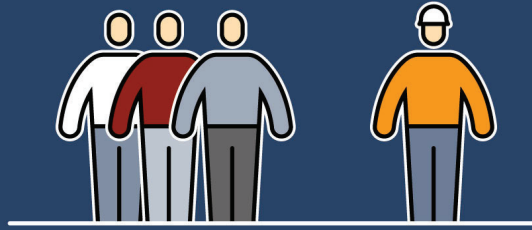
REQUIREMENTS

Insurance Policy
Listed as Taxable

© 2021 James F. Martens

4

Taxable Insurance Services



- Damage Appraisal
- Inspection & Investigation
- Actuarial Analysis
- Claim Processing
- Loss Prevention

© 2021 James F. Martens

5

Medical Billing Services



Exempt

© 2021 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: Legislative Update: Texas Franchise Tax, Sales Tax and Property

Also available as part of the eCourse

[Legislative Update: Texas Franchise Tax, Sales Tax and Property Tax](#)

First appeared as part of the conference materials for the
2021 Legislative Update: Texas Franchise Tax, Sales Tax and Property Tax session
"Legislative Update: Texas Franchise Tax, Sales Tax and Property "