



# Texas Tax Update

1

## Texas Tax Updates

- New Jurisdictional Statutes
- R&D Credit Rule Developments
- Apportionment Issues
- Local Sales Tax Update
- Oilfield Services Audit Policy Update

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# Jurisdiction

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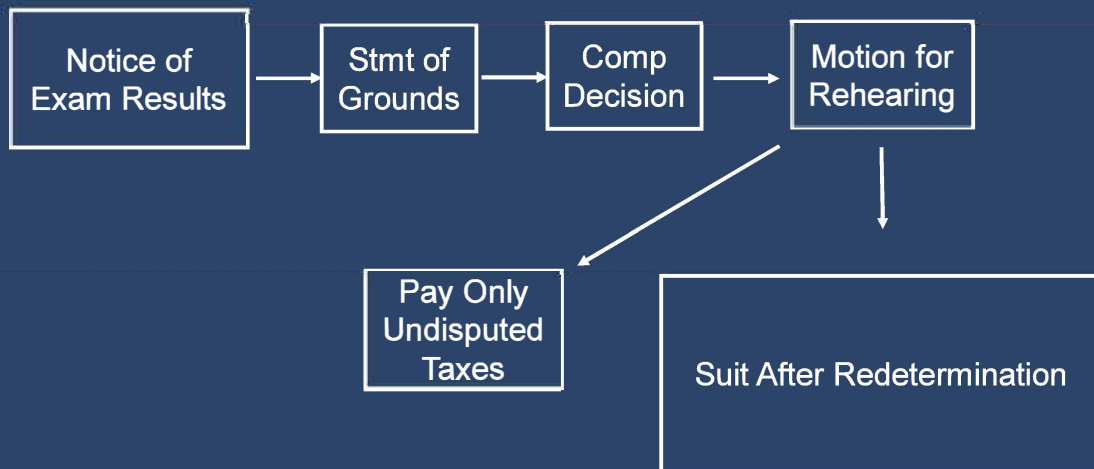
## State Court Trials

### Types of Suits

- Protest
- Injunctions - Repealed
- Refund Suit
- Suit After Redetermination

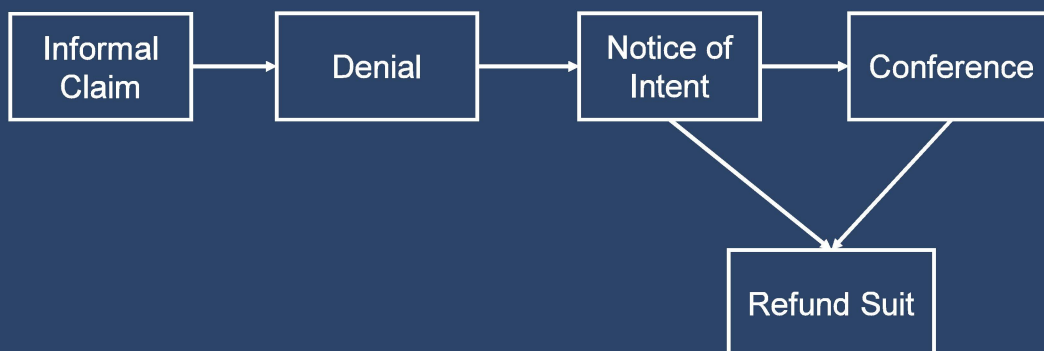
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## New Choice: Court Access Without Payment



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## New Choice: Refund Claims May Bypass Hearings



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Also available as part of the eCourse

[2022 Taxation eConference: Day 1 - Controversy](#)

First appeared as part of the conference materials for the  
70<sup>th</sup> Annual Taxation Conference: Day 1 - Controversy session  
"Texas Taxes: Recent Developments"