



# Texas Tax Legislative Developments 2021

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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)

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

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# Texas Sales & Use Tax

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## Taxable Insurance Services

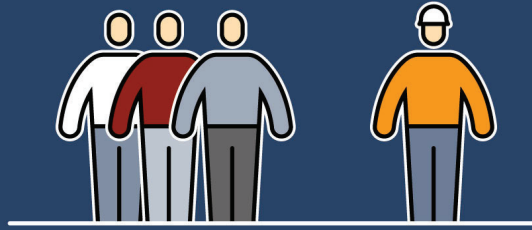
**REQUIREMENTS**

Insurance Policy  
Listed as Taxable

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## Taxable Insurance Services



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

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## Medical Billing Services



Exempt

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## Title search: Legislative Update: Texas Franchise Tax, Sales Tax and Property

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 "