



Texas Sales Tax for the Construction Industry

© 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 2021)
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

Allison Cunningham, Instructor



Allison Cunningham is a trial and appellate attorney who assists clients with tax controversies in a variety of forums, including the State Office of Administrative Hearings, state district court, and the court of appeals. Ms. Cunningham joins other members of the firm in writing about state tax topics.

© 2021 James F. Martens

3



Chapter I Overview

© 2021 James F. Martens

4

Texas Taxes Prevalent in Construction

- Sales & Use Tax
- TERP
- Motor Fuels Tax
- Motor Vehicle Sales Tax

© 2021 James F. Martens

5

Sales Tax



© 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: Part 1: Overview; Texas Sales and Use Tax Rules

First appeared as part of the conference materials for the
2021 Essentials on Texas Sales Tax for the Construction Industry session
"Part 1: Overview; Texas Sales and Use Tax Rules"