



ATTORNEY GENERAL OF TEXAS

**FINANCIAL LITIGATION, TAX, AND
CHARITABLE TRUSTS DIVISION**

**COMPTROLLER OF PUBLIC ACCOUNTS
CASE LIST AND SUMMARY OF ISSUES**

JANUARY - FEBRUARY 2013

Table of Contents

Table of Cases xi

Franchise Tax

Allcat Claims Service, L.P. v. Combs, et al.	1
American Multi-Cinema, Inc. v. Combs, et al.	1
American Multi-Cinema, Inc. v. Combs, et al.	2
BASA Resources, Inc. v. Combs, et al.	2
Basic Energy Services, Inc. v. Combs, et al.	3
Bigham Brothers, Inc. v. Combs, et al.	4
Burns & McDonnell, Inc. v. Combs, et al.	4
CGG Veritas Services (U.S.) Inc. v. Combs, et al.	4
Chevron Chemical Company, L.L.C., as Successor to Chevron Chemical Company v. Strayhorn, et al.	5
Chevron U.S.A. Holdings, Inc. v. Combs, et al.	5
Deer Run/Bassword, LLC, et al. v. Combs, et al.	6
Exxon Mobil Corp. v. Combs, et al.	6
Flint Energy Services, Inc. v. Combs, et al.	7
Graphic Packaging Corp. v. Combs, et al.	7
Gulf Chemical & Metallurgical Corp. v. Combs	8
Gulf Chemical & Metallurgical Corp. v. Compt., et al.	9
Gulf Chemical & Metallurgical Corporation v. Strayhorn, et al.	9
Ingersoll-Rand Company v. Combs, et al.	10
Keystone RV Company Inc. v. Combs, et al.	10
Keystone RV Company, Inc. v. Combs, et al.	11
Kimball Office, Inc. v. Combs, et al.	11
Kimball Office, Inc. v. Combs, et al.	12
Liaison Resources LP v. Combs, et al.	12
Lone Star Industries, Inc. v. Combs, et al.	13
Memphis Folding Stairs, Inc., a Tennessee Corp. v. State of Texas, An Independent State Entity	13
Nestle USA, Inc. v. Combs, et al.	13
Newpark Resources, Inc. v. Combs, et al.	14
Nextera Energy Power Marketing, LLC v. Combs, et al.	15
Nike USA, Inc. v. Combs	15
NTS Communications, Inc. v. Combs, et al.	16

PEK, Inc. dba Serviceline Transport v. Combs, et al.	16
Renewable Energy Systems v. Combs, et al.	17
Rent-A-Center, Inc. v. Combs, et al.	17
Seltex, Inc. v. Combs, et al.	18
Service King Paint & Body, LLC as Successor to Alamo Body & Paint, Inc. v. Combs, et al.	18
Shell Trading Services Co. v. Combs, et al.	19
Statewide Materials Transport, Ltd. v. Combs, et al.	20
Sunbelt Custom Mineral, LLC v. Combs, et al.	20
TD Auto Finance, LLC v. Combs, et al.	21
Titan Transportation, LP v. Combs, et al.	21
TLH Enterprises, Inc. v. Combs, et al.	22
TTX Company v. Combs, et al.	22
Tyson Fresh Meats, Inc. v. Combs, et al.	23
Tyson Fresh Meats, Inc. v. Combs, et al.	23
United Space Alliance, LLC v. Combs, et al.	23
Viacom International, Inc. v. Strayhorn, et al.	24
Winstead, PC v. Combs, et al.	25

Sales Tax

7-Eleven, Inc. v. Strayhorn, et al.	27
7-Eleven, Inc. v. Strayhorn, et al.	27
816 Charter, LLC v. Combs, et al.	28
Agri-Plex Heating & Cooling, LLC v. Combs, et al.	28
Alfred F. Mares v. Combs	29
Allstate Ins. Co. v. Combs, et al.	29
Al-Noor Impex Corporation and Azim Bhaiwala v. Gregg Abbott and Susan Combs	30
Apache Corp. v. Combs, et al.	30
Apache Corp. vs. Compt., et al.	31
Austin Engineering Co., Inc. v. Combs, et al.	32
Awad, Mike v. Strayhorn, et al.	32
Bhaiwala Corporation, et al. v. Gregg Abbott and Susan Combs	33
BHR Texas L.P. v. Combs, et al.	33
BJ400XP, Inc. v. Combs, et al.	34
Blue Cross and Blue Shield of Texas, Inc. v. Strayhorn, et al.	34
Blue Cross and Blue Shield of Texas, Inc. v. Strayhorn, et al.	35
Blue Moon Detective Agency, LLC v. Combs, et al.	36

BP America, Inc. v. Combs, et al.	36
Broadwing Corporation v. Strayhorn, et al.	37
BTA Oil Producers, LLC v. Combs, et al.	37
Buckhorn Aviation, Inc. v. Combs, et al.	38
Budget Prepay, Inc. v. Combs, et al.	38
C.C. Carlton Industries, Ltd. v. Combs, et al.	39
Caledon Aviation, LLC v. Combs, et al.	39
Captain Hook-Austin, Inc. v. Combs, et al.	40
CEC Entertainment, Inc. v. Strayhorn, et al.	40
Centreport Partners, L.P. v. Combs, et al.	41
Chapal Zenray, Inc. v. Combs, et al.	41
Checkfree Services Corporation v. Combs, et al.	42
Church & Dwight Company, Inc. v. Rylander, et al.	42
Cirrus Exploration Company v. Combs, et al.	43
City of Dickinson v. Combs	43
City of Webster and the Webster Economic Development Corporation v. Strayhorn	44
Continental Airlines, Inc. v. Combs, et al.	45
Continental Airlines, Inc. v. Combs, et al.	46
Courthouse Direct.com v. Combs, et al.	46
Crowson Litigation Settlement Trust v. Combs, et al.	47
Day Cruises Maritime, L.L.C. v. Strayhorn, et al.	47
Day Cruises Maritime, L.L.C. v. Strayhorn, et al.	48
Del Monte Fresh Produce (Texas), Inc. v. Combs, et al.	48
Dish Purchasing Corp. v. Combs, et al.	49
Dish Purchasing Corp. v. Combs, et al.	49
Doubletree DTWC Corp. v. Combs, et al. (Formerly Embassy Equity Development Corporation, et al. v. Strayhorn, et al.)	49
DSW Shoe Warehouse, Inc. v. Combs, et al.	50
EBIX, Inc. v. Combs, et al.	51
Efrem T. Tesfay v. Combs, et al.	51
Energy Education of Montana, Inc. v. Combs	52
Energy Education of Montana, Inc. v. Combs, et al.	52
EOG Resources, Inc. v. Combs, et al.	53
Evo Inc. v. Combs	53
ExxonMobil Oil Corporation v. Combs, et al.	54
F M Express Food Mart, Inc., and Fouad Hanna Mekdessi v. Rylander, et al.	54

Fair Isaac Corp. v. Combs, et al.	55
Fencecrete America Manufacturing, Inc. v. Combs, et al.	55
First Class Enterprises, Inc. v. Combs, et al.	56
Garriott, Robert v. Combs, et al.	56
GEO Group, Inc., The v. Combs, et al.	57
Glazier Foods Co. v. Combs, et al.	57
Glazier Foods Co. v. Combs, et al.	58
Grande Communications Networks, LLC v. Combs, et al.	58
Grande Communications Networks, LLC v. Combs, et al.	59
Grocers Supply Co., Inc. v. Combs, et al.	59
Grocers Supply Co., Inc. v. Combs, et al.	60
Grocers Supply Institutional Convenience Inc. v. Combs, et al.	60
Grocers Supply Produce Co. v. Combs, et al.	60
Grocers Supply-Institutional-Convenience, Inc. v. Combs, et al.	61
Grocers Supply-Institutional-Convenience, Inc. v. Rylander, et al.	61
Grocers Supply-Produce Co., Inc. v. Combs, et al.	61
GSC Enterprises, Inc. v. Strayhorn, et al.	62
H.K. Global Trading, Ltd. v. Combs, et al.	62
Habib Surani, H.S.N. Enterprises, Inc. v. Tx. Comptroller of Public Accounts	63
Health Care Service Corp. v. Combs, et al.	63
Health Care Service Corp., et al. vs. Compt., et al.	64
Health Care Services, Corp. v. Combs	65
High Tech Document Service v. Combs, et al.	65
Home Depot, USA, Inc. v. Strayhorn, et al.	66
Hotel Paso Del Norte, Inc. v. Combs, et al.	66
Intrado, Inc. v. Combs, et al.	67
Intrepid Directional Drilling Specialists, Ltd. v. Combs, et al.	67
J.E. Dunn Construction Co. v. Combs, et al.	68
Kenneth O. Lester Co., et al. v. Susan Combs, Compt., et al.	68
Kenneth O. Lester, Co., Inc. v. Combs, et al.	69
Krishna Bhavana, LLC and Krishna Kothari v. Combs, et al.	69
KST Electric, Ltd. v. Combs, et al.	69
La Frontera Lodging Partners, L.P., Tex-Air Investment Company, John Q. Hammons Hotels Two, L.P. and John Q. Hammons Hotels, L.P. v. Strayhorn, et al.	70
Leoncito Plant, L.L.C. v. Combs, et al.	71
LH Air, LLC v. Combs, et al.	71

Lockheed Martin Corp. v. Combs, et al.	72
Makara Enterprise, LP v. Combs, et al.	72
Marlin Leasing Corp. v. Combs, et al.	73
Matoka, Inc. vs. Compt., et al.	73
Maxus Energy Corporation as Successor in Interest to Maxus Corporate Company v. Strayhorn, et al.	74
Modern Furniture, Inc. and Thanh Thuan Ly v. Combs, et al.	74
Morgan Buildings and Spa v. Combs, et al.	75
NCO Financial Systems, Inc. v. Combs, et al.	75
OA, LLC v. Combs, et al.	76
Olmos Abatement, Inc. v. Compt., et al.	76
Pointsmith Point of Purchase Management Services, LP v. Combs, et al.	77
Pop Restaurants, LLC. v. Combs, et al.	77
Rackspace US Inc. v. Combs, et al.	78
Richmont Aviation, Inc. v. Combs, et al.	78
Roadway Express, Inc. v. Rylander, et al.	79
Roark Amusement & Vending, L.P. v. Combs, et al.	79
Roark Amusement & Vending, L.P. v. Strayhorn, et al.	80
Roark Amusement & Vending, L.P. v. Strayhorn, et al.	81
Robert Davis dba Davis Funeral Chapel v. Combs, et al.	82
Root's Rocks, Inc. v. Combs, et al.	82
Ryan, LLC v. Combs	82
Salim Abbas Merchant v. Combs, et al.	83
Sanadco, Inc. and Mahmoud A. Isba aka Moumoud Ahmed Abuisba aka Mike Isba v. Combs, et al.	83
Shehzad Dhanani v. Combs, et al.	84
Southern Union Company v. Strayhorn, et al.	84
Southern Union Gas v. Combs, et al.	85
Southwest Royalties, Inc. v. Combs, et al.	85
Southwest Royalties, Inc. v. Combs, et al.	86
Sysco Food Services of Austin, Inc. v. Strayhorn, et al.	87
Sysco Food Services of Houston, L.P. (fka Sysco Food Service of Houston, Inc.) v. Rylander, et al.	87
Sysco Food Services of Houston, L.P. (fka Sysco Food Services of Houston, Inc.) v. Strayhorn, et al.	88
Sysco Food Services of San Antonio, LP, et al. v. Combs	88
Tara Levy, Robert Tycast, Vivian Daywood, John Butler, Rocky & Linda Piazza and Paul DeNucci, et al. v. Combs, et al.	89

Tecpetrol Operating, LLC v. Combs, et al.	89
Texas Gulf, Inc. v. Bullock, et al.	90
Texas Health Presbyterian Hospital Denton v. Combs, et al.	90
Texas Waste Systems, Inc. v. Combs, et al.	91
The Neiman-Marcus Group, Inc. v. Combs, et al.	91
Tree of Life, Inc. v. Combs, et al.	92
Tree of Life, Inc. v. Strayhorn, et al.	92
Tres Palacios Gas Storage, LLC v. Combs, et al.	93
U.S. Food Service, Inc. f/k/a White Swan, Inc. v. Combs, et al.	93
U.S. Foodservice, Inc., et al. v. Combs, et al.	93
U.S. Foodservices, Inc. v. Combs, et al.	94
United Space Alliance, LLC v. Combs, et al.	94
Verizon Business Network Services, Inc. v. Compt. Et. Al.	95
W. Robert Brown v. Combs, et al.	96
Walton Enterprises, Ltd. v. Combs, et al.	96
Warren Transportation, LLC v. Combs, et al.	97
Watson Sysco Food Services, Inc. v. Strayhorn, et al.	97
Weatherization Management Group, LLC, In re	98
White Swan, Inc. v. Strayhorn, et al.	98
White Swan, Inc. v. Strayhorn, et al.	98
Wyndham International Operating Partnership, LP v. Strayhorn, et al.	99
Zimmer US, Inc. v. Combs, et al.	100

Insurance Tax

American National Insurance Company v. Combs, et al.	101
American National Life Insurance Company of Texas v. Combs, et al.	101
Argonaut Insurance Company and Argonaut Great Central v. Combs, et al.	102
Fidelity National Title Ins. Co. v. Combs, et al.	102
Imperial Fire and Casualty Company v. Combs, et al.	103
Standard Life and Accident Insurance Company v. Combs, et al.	103
Warranty Underwriters Insurance Company v. Rylander, et al.	104

Other Taxes

35 Bar & Grill, LLC, et al. v. Compt., et al.	105
A & D Interests, Inc., dba Heartbreakers v. Compt., et al.	105
Badger Tavern L.P. et al. v. Susan Combs, Compt., et al.	105
Bassam Jaber Hantouli v. Susan Combs, Compt., et al.	106

Benelux Corp., dba The Palazzo & Ziggfeld's Entertainment, Inc., dba Expose v. Susan Combs, Compt., et al.	106
Benelux Corp., dba, et al. v. Compt., et al.	107
Combs, et al. v. Texas Entertainment Association, Inc. and Karpod, Inc.	107
D. Houston, Inc., dba v. Compt., et al.	108
Dickens, Larry & Mary and Kevin & Jennifer Zaputil v. Combs and Connie Perry, Grimes County Tax Assessor and Collector	109
El Paso Entertainment, Inc. dba v. Compt., et al.	109
Emirates, Inc. v. Combs, et al.	110
Enterprise Operating Co., Inc., dba v. Compt., et al.	110
ER Gaston, Ltd. dba The Elbow Room v. Combs	111
FW, Inc. and S & S Bros., Inc. v. Compt., et al.	111
Golden Productions JCG Fort Worth LLC., dba v. Compt., et al.	112
I Gotcha, Inc., dba, et al. v. Compt., et al.	112
Isis Partners, L.P., et al. vs. Combs, et al.	113
John P. Bellam, dba Showgirl v. Compt., et al.	113
Karpod, Inc., dba, et al. v. Compt., et al.	114
Manana Entertainment, Inc., dba v. Susan Combs, Compt., et al.	114
MC/VC, Inc. v. Compt., et al.	114
North By East, Inc., et al. v. Compt., et al.	115
RPM Entertainment, Inc., et al. v. Compt., et al.	115
Savvy, Inc., dba v. Compt., et al.	116
SSD Enterprises, Inc. v. Compt., et al.	116
Texas Cabaret, Inc., dba, et al. v. Compt., et al.	117
Texas Richmond Corp. v. Compt., et al.	117
The King Lounge, Inc., dba v. Compt., et al.	118
The Men's Club Corp. v. Compt., et al.	118
Closed Cases	
Atlantic Casualty Insurance Co. v. Combs, et al.	119
DSC Enterprises, Inc. v. Combs, et al.	119
Nestle USA, Inc., In Re	120
Taylor & Hill, Inc. v. Combs, et al.	120
TGS-NOPEC Geophysical Company v. Strayhorn, et al.	121
Index	123

Table of Cases

35 Bar & Grill, LLC, et al. v. Compt., et al.	105
7-Eleven, Inc. v. Strayhorn, et al.	27
7-Eleven, Inc. v. Strayhorn, et al.	27
816 Charter, LLC v. Combs, et al.	28
A & D Interests, Inc., dba Heartbreakers v. Compt., et al.	105
Agri-Plex Heating & Cooling, LLC v. Combs, et al.	28
Alfred F. Mares v. Combs	29
Allcat Claims Service, L.P. v. Combs, et al.	1
Allstate Ins. Co. v. Combs, et al.	29
Al-Noor Impex Corporation and Azim Bhaiwala v. Gregg Abbott and Susan Combs	30
American Multi-Cinema, Inc. v. Combs, et al.	1
American Multi-Cinema, Inc. v. Combs, et al.	2
American National Insurance Company v. Combs, et al.	101
American National Life Insurance Company of Texas v. Combs, et al.	101
Apache Corp. v. Combs, et al.	30
Apache Corp. vs. Compt., et al.	31
Argonaut Insurance Company and Argonaut Great Central v. Combs, et al.	102
Atlantic Casualty Insurance Co. v. Combs, et al.	119
Austin Engineering Co., Inc. v. Combs, et al.	32
Awad, Mike v. Strayhorn, et al.	32
Badger Tavern L.P. et al. v. Susan Combs, Compt., et al.	105
BASA Resources, Inc. v. Combs, et al.	2
Basic Energy Services, Inc. v. Combs, et al.	3
Bassam Jaber Hantouli v. Susan Combs, Compt., et al.	106
Benelux Corp., dba The Palazzo & Ziggfeld's Entertainment, Inc., dba Expose v. Susan Combs, Compt., et al.	106
Benelux Corp., dba, et al. v. Compt., et al.	107
Bhaiwala Corporation, et al. v. Gregg Abbott and Susan Combs	33
BHR Texas L.P. v. Combs, et al.	33
Bigham Brothers, Inc. v. Combs, et al.	4
BJ400XP, Inc. v. Combs, et al.	34
Blue Cross and Blue Shield of Texas, Inc. v. Strayhorn, et al.	34
Blue Cross and Blue Shield of Texas, Inc. v. Strayhorn, et al.	35
Blue Moon Detective Agency, LLC v. Combs, et al.	36
BP America, Inc. v. Combs, et al.	36
Broadwing Corporation v. Strayhorn, et al.	37
BTA Oil Producers, LLC v. Combs, et al.	37
Buckhorn Aviation, Inc. v. Combs, et al.	38
Budget Prepay, Inc. v. Combs, et al.	38

Burns & McDonnell, Inc. v. Combs, et al.	4
C.C. Carlton Industries, Ltd. v. Combs, et al.	39
Caledon Aviation, LLC v. Combs, et al.	39
Captain Hook-Austin, Inc. v. Combs, et al.	40
CEC Entertainment, Inc. v. Strayhorn, et al.	40
Centreport Partners, L.P. v. Combs, et al.	41
CGG Veritas Services (U.S.) Inc. v. Combs, et al.	4
Chapal Zenray, Inc. v. Combs, et al.	41
Checkfree Services Corporation v. Combs, et al.	42
Chevron Chemical Company, L.L.C., as Successor to Chevron Chemical Company v. Strayhorn, et al.	5
Chevron U.S.A. Holdings, Inc. v. Combs, et al.	5
Church & Dwight Company, Inc. v. Rylander, et al.	42
Cirrus Exploration Company v. Combs, et al.	43
City of Dickinson v. Combs	43
City of Webster and the Webster Economic Development Corporation v. Strayhorn Combs, et al. v. Texas Entertainment Association, Inc. and Karpod, Inc.	107
Continental Airlines, Inc. v. Combs, et al.	45
Continental Airlines, Inc. v. Combs, et al.	46
Courthouse Direct.com v. Combs, et al.	46
Crowson Litigation Settlement Trust v. Combs, et al.	47
D. Houston, Inc., dba v. Compt., et al.	108
Day Cruises Maritime, L.L.C. v. Strayhorn, et al.	47
Day Cruises Maritime, L.L.C. v. Strayhorn, et al.	48
Deer Run/Bassword, LLC, et al. v. Combs, et al.	6
Del Monte Fresh Produce (Texas), Inc. v. Combs, et al.	48
Dickens, Larry & Mary and Kevin & Jennifer Zaputil v. Combs and Connie Perry, Grimes County Tax Assessor and Collector	109
Dish Purchasing Corp. v. Combs, et al.	49
Dish Purchasing Corp. v. Combs, et al.	49
Doubletree DTWC Corp. v. Combs, et al. (Formerly Embassy Equity Development Corporation, et al. v. Strayhorn, et al.)	49
DSC Enterprises, Inc. v. Combs, et al.	119
DSW Shoe Warehouse, Inc. v. Combs, et al.	50
EBIX, Inc. v. Combs, et al.	51
Efrem T. Tesfay v. Combs, et al.	51
El Paso Entertainment, Inc. dba v. Compt., et al.	109
Emirates, Inc. v. Combs, et al.	110
Energy Education of Montana, Inc. v. Combs	52
Energy Education of Montana, Inc. v. Combs, et al.	52
Enterprise Operating Co., Inc., dba v. Compt., et al.	110
EOG Resources, Inc. v. Combs, et al.	53
ER Gaston, Ltd. dba The Elbow Room v. Combs	111

Evo Inc. v. Combs	53
Exxon Mobil Corp. v. Combs, et al.	6
ExxonMobil Oil Corporation v. Combs, et al.	54
F M Express Food Mart, Inc., and Fouad Hanna Mekkessi v. Rylander, et al.	54
Fair Isaac Corp. v. Combs, et al.	55
Fencecrete America Manufacturing, Inc. v. Combs, et al.	55
Fidelity National Title Ins. Co. v. Combs, et al.	102
First Class Enterprises, Inc. v. Combs, et al.	56
Flint Energy Services, Inc. v. Combs, et al.	7
FW, Inc. and S & S Bros., Inc. v. Compt., et al.	111
Garriott, Robert v. Combs, et al.	56
GEO Group, Inc., The v. Combs, et al.	57
Glazier Foods Co. v. Combs, et al.	57
Glazier Foods Co. v. Combs, et al.	58
Golden Productions JCG Fort Worth LLC., dba v. Compt., et al.	112
Grande Communications Networks, LLC v. Combs, et al.	58
Grande Communications Networks, LLC v. Combs, et al.	59
Graphic Packaging Corp. v. Combs, et al.	7
Grocers Supply Co., Inc. v. Combs, et al.	59
Grocers Supply Co., Inc. v. Combs, et al.	60
Grocers Supply Institutional Convenience Inc. v. Combs, et al.	60
Grocers Supply Produce Co. v. Combs, et al.	60
Grocers Supply-Institutional-Convenience, Inc. v. Combs, et al.	61
Grocers Supply-Institutional-Convenience, Inc. v. Rylander, et al.	61
Grocers Supply-Produce Co., Inc. v. Combs, et al.	61
GSC Enterprises, Inc. v. Strayhorn, et al.	62
Gulf Chemical & Metallurgical Corp. v. Combs	8
Gulf Chemical & Metallurgical Corp. v. Compt., et al.	9
Gulf Chemical & Metallurgical Corporation v. Strayhorn, et al.	9
H.K. Global Trading, Ltd. v. Combs, et al.	62
Habib Surani, H.S.N. Enterprises, Inc. v. Tx. Comptroller of Public Accounts	63
Health Care Service Corp. v. Combs, et al.	63
Health Care Service Corp., et al. vs. Compt., et al.	64
Health Care Services, Corp. v. Combs	65
High Tech Document Service v. Combs, et al.	65
Home Depot, USA, Inc. v. Strayhorn, et al.	66
Hotel Paso Del Norte, Inc. v. Combs, et al.	66
I Gotcha, Inc., dba, et al. v. Compt., et al.	112
Imperial Fire and Casualty Company v. Combs, et al.	103
Ingersoll-Rand Company v. Combs, et al.	10
Intrado, Inc. v. Combs, et al.	67
Intrepid Directional Drilling Specialists, Ltd. v. Combs, et al.	67
Isis Partners, L.P., et al. vs. Combs, et al.	113

J.E. Dunn Construction Co. v. Combs, et al.	68
John P. Bellam, dba Showgirl v. Compt., et al.	113
Karpod, Inc., dba, et al. v. Compt., et al.	114
Kenneth O. Lester Co., et al. v. Susan Combs, Compt., et al.	68
Kenneth O. Lester, Co., Inc. v. Combs, et al.	69
Keystone RV Company Inc. v. Combs, et al.	10
Keystone RV Company, Inc. v. Combs, et al.	11
Kimball Office, Inc. v. Combs, et al.	11
Kimball Office, Inc. v. Combs, et al.	12
Krishna Bhavana, LLC and Krishna Kothari v. Combs, et al.	69
KST Electric, Ltd. v. Combs, et al.	69
La Frontera Lodging Partners, L.P., Tex-Air Investment Company, John Q. Hammons Hotels Two, L.P. and John Q. Hammons Hotels, L.P. v. Strayhorn, et al.	70
Leoncito Plant, L.L.C. v. Combs, et al.	71
LH Air, LLC v. Combs, et al.	71
Liaison Resources LP v. Combs, et al.	12
Lockheed Martin Corp. v. Combs, et al.	72
Lone Star Industries, Inc. v. Combs, et al.	13
Makara Enterprise, LP v. Combs, et al.	72
Manana Entertainment, Inc., dba v. Susan Combs, Compt., et al.	114
Marlin Leasing Corp. v. Combs, et al.	73
Matoka, Inc. vs. Compt., et al.	73
Maxus Energy Corporation as Successor in Interest to Maxus Corporate Company v. Strayhorn, et al.	74
MC/VC, Inc. v. Compt., et al.	114
Memphis Folding Stairs, Inc., a Tennessee Corp. v. State of Texas, An Independent State Entity	13
Modern Furniture, Inc. and Thanh Thuan Ly v. Combs, et al.	74
Morgan Buildings and Spa v. Combs, et al.	75
NCO Financial Systems, Inc. v. Combs, et al.	75
Nestle USA, Inc. v. Combs, et al.	13
Nestle USA, Inc., In Re	120
Newpark Resources, Inc. v. Combs, et al.	14
Nextera Energy Power Marketing, LLC v. Combs, et al.	15
Nike USA, Inc. v. Combs	15
North By East, Inc., et al. v. Compt., et al.	115
NTS Communications, Inc. v. Combs, et al.	16
OA, LLC v. Combs, et al.	76
Olmos Abatement, Inc. v. Compt., et al.	76
PEK, Inc. dba Serviceline Transport v. Combs, et al.	16
Pointsmith Point of Purchase Management Services, LP v. Combs, et al.	77
Pop Restaurants, LLC. v. Combs, et al.	77
Rackspace US Inc. v. Combs, et al.	78
Renewable Energy Systems v. Combs, et al.	17

Rent-A-Center, Inc. v. Combs, et al.	17
Richmont Aviation, Inc. v. Combs, et al.	78
Roadway Express, Inc. v. Rylander, et al.	79
Roark Amusement & Vending, L.P. v. Combs, et al.	79
Roark Amusement & Vending, L.P. v. Strayhorn, et al.	80
Roark Amusement & Vending, L.P. v. Strayhorn, et al.	81
Robert Davis dba Davis Funeral Chapel v. Combs, et al.	82
Root's Rocks, Inc. v. Combs, et al.	82
RPM Entertainment, Inc., et al. v. Compt., et al.	115
Ryan, LLC v. Combs	82
Salim Abbas Merchant v. Combs, et al.	83
Sanadco, Inc. and Mahmoud A. Isba aka Moumoud Ahmed Abuisba aka Mike Isba v. Combs, et al.	83
Savvy, Inc., dba v. Compt., et al.	116
Seltex, Inc. v. Combs, et al.	18
Service King Paint & Body, LLC as Successor to Alamo Body & Paint, Inc. v. Combs, et al.	18
Shehzad Dhanani v. Combs, et al.	84
Shell Trading Services Co. v. Combs, et al.	19
Southern Union Company v. Strayhorn, et al.	84
Southern Union Gas v. Combs, et al.	85
Southwest Royalties, Inc. v. Combs, et al.	85
Southwest Royalties, Inc. v. Combs, et al.	86
SSD Enterprises, Inc. v. Compt., et al.	116
Standard Life and Accident Insurance Company v. Combs, et al.	103
Statewide Materials Transport, Ltd. v. Combs, et al.	20
Sunbelt Custom Mineral, LLC v. Combs, et al.	20
Sysco Food Services of Austin, Inc. v. Strayhorn, et al.	87
Sysco Food Services of Houston, L.P. (fka Sysco Food Service of Houston, Inc.) v. Rylander, et al.	87
Sysco Food Services of Houston, L.P. (fka Sysco Food Services of Houston, Inc.) v. Strayhorn, et al.	88
Sysco Food Services of San Antonio, LP, et al. v. Combs	88
Tara Levy, Robert Tycast, Vivian Daywood, John Butler, Rocky & Linda Piazza and Paul DeNucci, et al. v. Combs, et al.	89
Taylor & Hill, Inc. v. Combs, et al.	120
TD Auto Finance, LLC v. Combs, et al.	21
Tecpetrol Operating, LLC v. Combs, et al.	89
Texas Cabaret, Inc., dba, et al. v. Compt., et al.	117
Texas Gulf, Inc. v. Bullock, et al.	90
Texas Health Presbyterian Hospital Denton v. Combs, et al.	90
Texas Richmond Corp. v. Compt., et al.	117
Texas Waste Systems, Inc. v. Combs, et al.	91
TGS-NOPEC Geophysical Company v. Strayhorn, et al.	121

The King Lounge, Inc., dba v. Compt., et al.	118
The Men's Club Corp. v. Compt., et al.	118
The Neiman-Marcus Group, Inc. v. Combs, et al.	91
Titan Transportation, LP v. Combs, et al.	21
TLH Enterprises, Inc. v. Combs, et al.	22
Tree of Life, Inc. v. Combs, et al.	92
Tree of Life, Inc. v. Strayhorn, et al.	92
Tres Palacios Gas Storage, LLC v. Combs, et al.	93
TTX Company v. Combs, et al.	22
Tyson Fresh Meats, Inc. v. Combs, et al.	23
Tyson Fresh Meats, Inc. v. Combs, et al.	23
U.S. Food Service, Inc. f/k/a White Swan, Inc. v. Combs, et al.	93
U.S. Foodservice, Inc., et al. v. Combs, et al.	93
U.S. Foodservices, Inc. v. Combs, et al.	94
United Space Alliance, LLC v. Combs, et al.	23
United Space Alliance, LLC v. Combs, et al.	94
Verizon Business Network Services, Inc. v. Compt. Et. Al.	95
Viacom International, Inc. v. Strayhorn, et al.	24
W. Robert Brown v. Combs, et al.	96
Walton Enterprises, Ltd. v. Combs, et al.	96
Warranty Underwriters Insurance Company v. Rylander, et al.	104
Warren Transportation, LLC v. Combs, et al.	97
Watson Sysco Food Services, Inc. v. Strayhorn, et al.	97
Weatherization Management Group, LLC, In re	98
White Swan, Inc. v. Strayhorn, et al.	98
White Swan, Inc. v. Strayhorn, et al.	98
Winstead, PC v. Combs, et al.	25
Wyndham International Operating Partnership, LP v. Strayhorn, et al.	99
Zimmer US, Inc. v. Combs, et al.	100

Franchise Tax

Allcat Claims Service, L.P. v. Combs, et al.

Cause Number: D-1-GN-11-002294 AG Case #: 113283048

Filed: 7/29/2011

Franchise Tax; Protest & UDJA

Claim Amount	Reporting Period
\$96,039.00	01/01/2008 through 12/31/2009

Counsel Associated With This Case:

Assistant Attorney General

Van Oort, Kevin OAG Taxation / Austin

Opposing Counsel

Martens, James F. Martens, Todd & Leonard / Austin
Seay, Michael B.
Traphagan, Amanda M.
Leonard, Lacy L.

Issue: Whether certain payments made by Plaintiff to subcontractors should be excluded from total revenue. Whether certain payments made by Plaintiff to subcontractors should be included in COGS. Whether the Comptroller's application of §171.1011(g)(3) and §171.1012 violates the Equal Protection clause. Whether imposition of the tax on a limited partnership violates the Bullock Amendment.

Status: Answer filed.

American Multi-Cinema, Inc. v. Combs, et al.

Cause Number: D-1-GN-12-003835 AG Case #: 123382749

Filed: 12/10/2012

Franchise Tax; Protest

Claim Amount	Reporting Period
\$942,024.27	Report Year 2008

Counsel Associated With This Case:

Assistant Attorney General

Eldred, Charles K. OAG Taxation / Austin

Opposing Counsel

Ormiston, Matthew Ryan Law Firm, LLP / Austin

Sigel, Doug
Eidman, Mark W.

Issue: Whether expenditures for licensing fees associated with displaying motion pictures, as well as other expenses associated with the commercial display of a motion picture, are eligible for the COGS deduction. Whether the licensing fees qualify for an exclusion from revenue as flow-through funds under §171.1011. Plaintiff also requests waiver of penalty.

Status: Case consolidated into American Multi-Cinema, Inc. v. Combs, et al., Cause No. D-1-GN-12-003831, 01/04/13.

American Multi-Cinema, Inc. v. Combs, et al.

Cause Number: D-1-GN-12-003831 AG Case #: 123382756

Filed: 12/5/2012

Franchise Tax; Protest

Claim Amount	Reporting Period
\$797,389.18	Report Year 2009

Counsel Associated With This Case:

Assistant Attorney General

Eldred, Charles K. OAG Taxation / Austin

Opposing Counsel

Ormiston, Matthew Ryan Law Firm, LLP / Austin
Sigel, Doug
Eidman, Mark W.

Issue: Whether expenditures for licensing fees associated with displaying motion pictures, as well as other expenses associated with the commercial display of a motion picture, are eligible for the COGS deduction. Whether the licensing fees qualify for an exclusion from revenue as flow-through funds under §171.1011.

Status: Case consolidated with American Multi-Cinema, Inc. v. Combs, et al., Cause No. D-1-GN-12-003835, 01/04/13. Bench trial set for 07/29/13.

BASA Resources, Inc. v. Combs, et al.

Cause Number: D-1-GN-12-001803 AG Case #: 123341166

Filed: 6/14/2012

Franchise Tax; Protest

Claim Amount	Reporting Period
\$302,768.00	Report Years 2008 - 2010

Counsel Associated With This Case:

Assistant Attorney General

Jones, Matthew C. OAG Taxation / Austin

Opposing Counsel

Martens, James F. Martens, Todd & Leonard / Austin
Traphagan, Amanda M.
Leonard, Lacy L.

Issue: Whether funds transferred by the Plaintiff to a limited partnership, for which Plaintiff is the GP, are eligible to be excluded from total revenue as either: i) fiduciary funds per §171.1011(f) or ii) the tax basis of a security per §171.1011(g-2). Whether the amount of such funds transferred to the limited partnership are eligible for inclusion in the COGS deduction. Whether a partial interest in the net profits to be generated from an oil lease constitute real property.

Status: Trial set for 06/24/13.

Basic Energy Services, Inc. v. Combs, et al.

Cause Number: D-1-GN-11-003101 AG Case #: 113295083

Filed: 10/6/2011

Franchise Tax; Refund

Claim Amount	Reporting Period
\$1,921,913.94	Report year 2008

Counsel Associated With This Case:

Assistant Attorney General

Van Oort, Kevin OAG Taxation / Austin

Opposing Counsel

Colmenero, David E. Meadows, Collier, Reed, Cousins, Crouch &
Ungerman, LLP / Dallas
Freeman, Jason

Issue: Whether Plaintiff's election to utilize the compensation deduction disqualifies Plaintiff from filing an amended report for the same year claiming the COGS deduction. Whether detrimental reliance would require the Comptroller to accept a change in Plaintiff's election of deduction.

Status: Hearing on cross-motions for summary judgment, previously set for 07/16/12, has been passed.

Bigam Brothers, Inc. v. Combs, et al.

Cause Number: D-1-GN-11-002206 AG Case #: 113283055

Filed: 7/21/2011

Franchise Tax; Protest

Claim Amount	Reporting Period
\$38,946.00	Report years 2008-2010

Counsel Associated With This Case:

Assistant Attorney General

Eldred, Charles K. OAG Taxation / Austin

Opposing Counsel

Martens, James F. Martens, Todd & Leonard / Austin
Traphagan, Amanda M.
Leonard, Lacy L.

Issue: Whether Plaintiff's election to file an EZ report disqualifies the Plaintiff from subsequently claiming the COGS deduction for the same report year.

Status: Order of Dismissal entered 11/21/12.

Burns & McDonnell, Inc. v. Combs, et al.

Cause Number: D-1-GN-13-000201 AG Case #: 133391037

Filed: 1/16/2013

Franchise Tax; Protest, UDJA & APA

Claim Amount	Reporting Period
\$2,995,266.45	Report Years 2008-2011

Counsel Associated With This Case:

Assistant Attorney General

Van Oort, Kevin OAG Taxation / Austin

Opposing Counsel

Cobb, Bill Jackson Walker, L.L.P / Austin

Issue: Whether payments to subcontractors are eligible to be excluded from total revenue pursuant to either §171.1011(g)(3) or §171.1011(f). Whether the Comptroller's interpretation and application of §171.1011(g) constitutes an APA rule. Plaintiff also seeks declaratory relief.

Status: Answer filed.

CGG Veritas Services (U.S.) Inc. v. Combs, et al.

Cause Number: D-1-GN-12-001316 AG Case #: 123331670

Filed: 5/2/2012

Franchise Tax; Protest

Claim Amount	Reporting Period
\$1,483,232.96	Report Year 2008

Counsel Associated With This Case:

Assistant Attorney General

Eldred, Charles K. OAG Taxation / Austin

Opposing Counsel

Martens, James F. Martens, Todd & Leonard / Austin
Traphagan, Amanda M.
Leonard, Lacy L.

Issue: Whether the costs incurred in providing seismic data are eligible to be included in COGS.

Status: Trial set for 08/26/13.

Chevron Chemical Company, L.L.C., as Successor to Chevron Chemical Company v. Strayhorn, et al.

Cause Number: D-1-GN-06-000789 AG Case #: 062297486

Filed: 3/6/2006

Franchise Tax; Refund

Claim Amount	Reporting Period
\$559,579.09	1994 - 1995

Counsel Associated With This Case:

Assistant Attorney General

Van Oort, Kevin OAG Taxation / Austin

Opposing Counsel

Langenberg, Ray Scott, Douglass & McConnico, L.L.P. / Austin

Issue: Whether the Comptroller correctly applied Plaintiff's business loss carry-forward on earned surplus during years when the earned surplus surtax was computed at zero.

Status: Case placed on Dismissal docket for 03/28/07; Motion to Retain granted 12/23/08.

Chevron U.S.A. Holdings, Inc. v. Combs, et al.

Cause Number: D-1-GN-12-001682 AG Case #: 123338279

Filed: 6/5/2012

Franchise Tax; Refund

Claim Amount	Reporting Period
\$1,335,207.54	Report Years 1994 - 1996

Counsel Associated With This Case:

Assistant Attorney General

Jones, Matthew C. OAG Taxation / Austin

Opposing Counsel

Eidman, Mark W. Scott, Douglass & McConnico, L.L.P. / Austin
Langenberg, Ray
Sigel, Doug

Issue: Whether Plaintiff is eligible, under former §171.0021, for a franchise tax deduction based on sales and use tax paid on the purchase of equipment used for manufacturing.

Status: Answer filed.

Deer Run/Bassword, LLC, et al. v. Combs, et al.

Cause Number: D-1-GN-12-001799 AG Case #: 123342669

Filed: 6/14/2012

Franchise Tax; Protest

Claim Amount	Reporting Period
\$287,726.18	Report Years 2008-2010 & 2012

Counsel Associated With This Case:

Assistant Attorney General

McDonald, Charles OAG Taxation / Austin

Opposing Counsel

Nolan, Peter A. Winstead PC / Austin

Issue: Whether a group of affiliated entities are engaged in a unitary business. Whether certain entities within the affiliated group are passive entities under §171.0003.

Status: Discovery in progress.

Exxon Mobil Corp. v. Combs, et al.

Cause Number: D-1-GN-10-004036 AG Case #: 103237442

Filed: 11/16/2010

Franchise Tax; Refund

Claim Amount Reporting Period
\$16,347,707.00 Report Years 2002 - 2004

Counsel Associated With This Case:

Assistant Attorney General

Cloudt, Jim B. OAG Taxation / Austin

Opposing Counsel

Taylor, III, Jasper G. Fulbright & Jaworski / Houston
Chadha, Jayash M.

Issue: Whether the taxpayer is entitled to investment tax credits under subchapter Q (now repealed) of Chapter 171. Whether the statute requires a 90-day "look-back" period for qualifying events.

Status: Answer filed.

Flint Energy Services, Inc. v. Combs, et al.

Cause Number: D-1-GN-12-000671 AG Case #: 123320228

Filed: 3/7/2012

Franchise Tax; Protest

Claim Amount Reporting Period
\$14,496.00 Report Year 2010

Counsel Associated With This Case:

Assistant Attorney General

Cloudt, Jim B. OAG Taxation / Austin

Opposing Counsel

Martens, James F. Martens, Todd & Leonard / Austin
Traphagan, Amanda M.
Leonard, Lacy L.

Issue: Whether Plaintiff may include travel per diem expenses in its COGs deduction. Whether the travel per diem payments qualify as a direct cost.

Status: Trial set for 07/01/13.

Graphic Packaging Corp. v. Combs, et al.

Cause Number: D-1-GN-12-003038 AG Case #: 123370199

Filed: 9/27/2012

Franchise Tax; Refund

Claim Amount Reporting Period
\$1,019,122.00 Report Years 2008-2010

Counsel Associated With This Case:

Assistant Attorney General

Van Oort, Kevin OAG Taxation / Austin

Opposing Counsel

Martens, James F. Martens, Todd & Leonard / Austin
Traphagan, Amanda M.
Leonard, Lacy L.

Issue: Whether Plaintiff is entitled to utilize the three-factor apportionment formula described by Art. IV, Sec. 9, of §141.001. Whether the single-factor apportionment formula is violative of the Due Process Clause and the Commerce Clause. Plaintiff further alleges that a determination of a taxable entity's status as a retailer based on activity occurring outside of Texas is violative of the Commerce Clause, the Due Process Clause, and the Equal and Uniform Clause. Plaintiff further alleges that the Comptroller abused her discretion in failing to waive penalty and interest.

Status: Answer filed.

Gulf Chemical & Metallurgical Corp. v. Combs

Cause Number: D-1-GN-11-003174 AG Case #: 113296925 Filed: 10/13/2011
#03-12-00772-CV

Franchise Tax; Refund

Claim Amount Reporting Period
\$1,357,920.00 Report years 2005-2007

Counsel Associated With This Case:

Assistant Attorney General

Van Oort, Kevin OAG Taxation / Austin

Opposing Counsel

Sigel, Doug Scott, Douglass & McConnico, L.L.P. / Austin

Issue: Whether a payment/credit from the Plaintiff to Plaintiff's customer should be netted against gross receipts for apportionment purposes.

Status: Trial held 10/11/12. Final Judgment in favor of Defendants issued 10/16/12. Notice of Appeal filed 11/26/12. Appellant's brief due 04/29/13.

Gulf Chemical & Metallurgical Corp. v. Compt., et al.

Cause Number: D-1-GN-08-002313 AG Case #: 082518937

Filed: 7/2/2008

Franchise Tax; Protest & Refund

Claim Amount	Reporting Period
\$262,066.00	2001 through 2004

Counsel Associated With This Case:

Assistant Attorney General

Van Oort, Kevin OAG Taxation / Austin

Opposing Counsel

Eidman, Mark W. Scott, Douglass & McConnico, L.L.P. / Austin

Issue: Whether tax credits were properly applied. Whether gross receipts were properly determined for fee/credit transactions. Whether the officer add-back provisions of the franchise tax are unconstitutional. Whether penalty should be waived.

Status: Order granting Motion to Consolidate into Gulf Chemical & Metallurgical Corporation v. Strayhorn, et al, Cause #D-1-GN-06-004636, entered 09/22/09. Agreed Judgment entered 05/25/12.

Gulf Chemical & Metallurgical Corporation v. Strayhorn, et al.

Cause Number: D-1-GN-06-004636 AG Case #: 062430582

Filed: 12/15/2006

Franchise Tax; Refund

Claim Amount	Reporting Period
\$245,571.02	1997 - 2000

Counsel Associated With This Case:

Assistant Attorney General

Van Oort, Kevin OAG Taxation / Austin

Opposing Counsel

Eidman, Mark W. Scott, Douglass & McConnico, L.L.P. / Austin
Langenberg, Ray

Issue: How should processing fees and metals credit be calculated for franchise tax apportionment purposes. Whether Plaintiff is entitled to a refund resulting from the elimination of the addback for officer and director compensation.

Status: Order granting Motion to Consolidate with Gulf Chemical & Metallurgical Corporation

v. Strayhorn, et al, Cause #D-1-GN-08-002313, entered 09/22/09. Hearing on Plaintiff's MSJ held on 12/05/11. Plaintiff's motion denied in part and granted in part. Agreed Judgment entered 05/25/12.

Ingersoll-Rand Company v. Combs, et al.

Cause Number: D-1-GN-11-002010 AG Case #: 113279871

Filed: 7/6/2011

Franchise Tax; Protest

Claim Amount	Reporting Period
\$2,200,334.00	Report year 2011

Counsel Associated With This Case:

Assistant Attorney General

Eldred, Charles K. OAG Taxation / Austin

Opposing Counsel

Fruchtman, David A. Horwood Marcus & Berk Chartered / Chicago, IL
Ruskin, David S.

Langenberg, Ray Scott, Douglass & McConnico, L.L.P. / Austin

Issue: Whether Plaintiff properly calculated the amount of its temporary credit under Section 171.111.

Status: Discovery in progress.

Keystone RV Company Inc. v. Combs, et al.

Cause Number: D-1-GN-11-001284 AG Case #: 113263875

Filed: 4/29/2011

Franchise Tax; Protest & Refund

Claim Amount	Reporting Period
\$796,724.00	Report years 2003-2005

Counsel Associated With This Case:

Assistant Attorney General

Eldred, Charles K. OAG Taxation / Austin

Opposing Counsel

Gilliland, David H. Duggins Wren Mann & Romero, LLP / Austin

Issue: Whether warranty services provided under contract by a third-party are sufficient to establish nexus. Whether warranty services are within the scope of P.L. 86-272. Whether penalty should be waived.

Status: Answer filed.

Keystone RV Company, Inc. v. Combs, et al.

Cause Number: D-1-GN-12-00072 AG Case #: 123309668

Filed: 1/12/2012

Franchise Tax; Refund

Claim Amount Reporting Period

\$1,015,945.43 Report Years 2006 & 2007

Counsel Associated With This Case:

Assistant Attorney General

Eldred, Charles K. OAG Taxation / Austin

Opposing Counsel

Gilliland, David H. Duggins Wren Mann & Romero, LLP / Austin

Issue: Whether warranty services provided under contract by a third-party are sufficient to establish nexus. Whether warranty services are within the scope of P.L. 86-272. Whether penalty should be waived.

Status: Answer filed.

Kimball Office, Inc. v. Combs, et al.

Cause Number: D-1-GN-12-003396 AG Case #: 123377384

Filed: 10/29/2012

Franchise Tax; Refund

Claim Amount Reporting Period

\$244,836.00 Report Years 2008-2010

Counsel Associated With This Case:

Assistant Attorney General

Van Oort, Kevin OAG Taxation / Austin

Opposing Counsel

Martens, James F. Martens, Todd & Leonard / Austin

Traphagan, Amanda M.

Leonard, Lacy L.

Issue: Whether Plaintiff is entitled to utilize the three-factor apportionment formula described by Art. IV, Sec. 9, of §141.001. Whether application of the single-factor apportionment formula to Plaintiff is violative of the Due Process Clause and the Commerce Clause.

Status: Discovery in progress.

Kimball Office, Inc. v. Combs, et al.

Cause Number: D-1-GN-12-003866 AG Case #: 123382772

Filed: 12/10/2012

Franchise Tax; Refund

Claim Amount	Reporting Period
\$62,420.00	Report Year 2011

Counsel Associated With This Case:

Assistant Attorney General

Van Oort, Kevin OAG Taxation / Austin

Opposing Counsel

Martens, James F. Martens, Todd & Leonard / Austin
Traphagan, Amanda M.

Issue: Whether Plaintiff is entitled to utilize the three-factor apportionment formula described by Art. IV, Sec. 9, of §141.001. Whether application of the single-factor apportionment formula is violative of the Due Process Clause and the Commerce Clause.

Status: Discovery in progress.

Liaison Resources LP v. Combs, et al.

Cause Number: D-1-GN-12-000624 AG Case #: 123320525

Filed: 3/2/2012

Franchise Tax; Protest

Claim Amount	Reporting Period
\$96,872.66	Report Years 2008-2009

Counsel Associated With This Case:

Assistant Attorney General

Jones, Matthew C. OAG Taxation / Austin

Opposing Counsel

Martens, James F. Martens, Todd & Leonard / Austin
Leonard, Lacy L.

Issue: Whether Plaintiff is entitled to exclude certain receipts from total revenue under §171.1011(k) as a staff leasing services company. Whether Plaintiff must utilize the compensation deduction when calculating its taxable margin.

Status: Discovery in progress.

Lone Star Industries, Inc. v. Combs, et al.

Cause Number: D-1-GN-10-000065 AG Case #: 103172730

Filed: 1/7/2010

Franchise Tax; Protest & Refund

Claim Amount	Reporting Period
\$428,568.50	Report years 1999-2002

Counsel Associated With This Case:

Assistant Attorney General

Cloudt, Jim B.	OAG Taxation / Austin
----------------	-----------------------

Opposing Counsel

Eidman, Mark W.	Scott, Douglass & McConnico, L.L.P. / Austin
Langenberg, Ray	

Issue: Whether taxpayer's taxable capital should be based on its historical cost without regard to applicable push-down adjustments.

Status: Trial set for 09/30/13.

Memphis Folding Stairs, Inc., a Tennessee Corp. v. State of Texas, An Independent State Entity

Cause Number: CT-002705-12

AG Case #: 123343428

Filed: 6/21/2012

Franchise Tax; Refund

Claim Amount	Reporting Period
\$35,000.00	Report Years 2003-2007

Counsel Associated With This Case:

Assistant Attorney General

Van Oort, Kevin	OAG Taxation / Austin
-----------------	-----------------------

Opposing Counsel

Yeaglin, Thomas D.	Memphis, TN
--------------------	-------------

Issue: Whether Plaintiff had sufficient nexus to Texas to be subject to the Texas Franchise Tax.

Status: Complaint for Money Damages and Application for the Issuance of a Cease and Desist Order filed 06/21/12. Motion to Dismiss filed 08/30/12; granted 11/08/12.

Nestle USA, Inc. v. Combs, et al.

Cause Number: D-1-GN-12-001818 AG Case #: 123341539

Filed: 6/15/2012

Franchise Tax; Protest

Claim Amount	Reporting Period
\$8,682,998.99	Report Year 2012

Counsel Associated With This Case:

Assistant Attorney General

Van Oort, Kevin OAG Taxation / Austin

Opposing Counsel

Nolan, Peter A. Winstead PC / Austin
Rabb, Jennifer Patterson

Issue: Whether the two-tiered tax rate and the statutory deductions from total revenue cause the franchise tax to violate the Equal Protection Clause of the U.S. Constitution and the Equal & Uniform Clause of the Texas Constitution. Plaintiff further alleges that a determination of a taxable entity's status as a retailer based in part on activity occurring outside of Texas causes the franchise tax to be violative of the Due Process and Commerce clauses of the U.S. Constitution.

Status: Case abated pending resolution of In re: Nestle USA, Inc., Cause No. 12-0518.

Newpark Resources, Inc. v. Combs, et al.

Cause Number: D-1-GN-11-002205 AG Case #: 113280895
#03-12-00515-CV

Filed: 7/21/2011

Franchise Tax; Protest

Claim Amount	Reporting Period
\$472,872.00	Report year 2008 and Report year 2009

Counsel Associated With This Case:

Assistant Attorney General

Van Oort, Kevin OAG Taxation / Austin

Opposing Counsel

Martens, James F. Martens, Todd & Leonard / Austin
Leonard, Lacy L.

Issue: Whether certain expenditures attributed to environmental disposal and reclamation services are eligible for the COGS deduction. Whether Plaintiff properly calculated its indirect cost limitation under §171.1012(f). Whether certain payments to subcontractors should be excluded from revenue.

Status: Bench trial held on 05/21-22/12. Judgment for Plaintiff entered 07/02/12. Notice of Appeal filed 08/01/12. Appellant's Motion for Extension of Time to File Brief filed and granted 10/16/12. Appellant's brief filed 11/20/12. Appellee's Motion for Extension of Time to File Brief filed 01/07/13; granted 01/08/13. Appellee's Brief filed 02/28/13. Appellant's Motion for Extension of Time to File Reply Brief filed 03/06/13; granted 03/07/13. Appellant's reply brief due 04/04/13.

Nextera Energy Power Marketing, LLC v. Combs, et al.

Cause Number: D-1-GN-12-001372 AG Case #: 123334237

Filed: 5/7/2012

Franchise Tax; Protest

Claim Amount	Reporting Period
\$1,840,454.22	2008

Counsel Associated With This Case:

Assistant Attorney General

Hohengarten, Jack OAG Taxation / Austin

Opposing Counsel

Gilliland, David H. Duggins Wren Mann & Romero, LLP / Austin

Issue: Whether certain expenses attributed to the generation and transmission of electricity are eligible for the COGS deduction. Whether Plaintiff properly calculated the amount of its business loss carry forward credit. Whether Plaintiff is entitled to a revenue exclusion for management fee income and interest income.

Status: Discovery in progress.

Nike USA, Inc. v. Combs

Cause Number: D-1-GN-12-000373 AG Case #: 123316226

Filed: 2/9/2012

Franchise Tax; Refund and APA

Claim Amount	Reporting Period
\$2,456,810.72	Report Years 2004-2007

Counsel Associated With This Case:

Assistant Attorney General

Jones, Matthew C. OAG Taxation / Austin

Opposing Counsel

Cowling, David E. Jones Day / Dallas
Lyda, Kirk

Hepworth, Justin

Issue: Whether certain sales should be apportioned to Texas, if, as alleged by Plaintiff, Plaintiff's customer took delivery outside of Texas. Whether the Comptroller's application of the apportionment statute violates the Commerce, Due Process, and Equal Protection clauses of the U.S. Constitution. Whether Comptroller Rule 3.557 exceeds the scope of the Tax Code.

Status: Answer filed.

NTS Communications, Inc. v. Combs, et al.

Cause Number: D-1-GN-13-000168 AG Case #: 133391029

Filed: 1/14/2013

Franchise Tax; Refund & UDJA

Claim Amount	Reporting Period
\$156,930.99	Report Year 2008

Counsel Associated With This Case:

Assistant Attorney General

Eldred, Charles K. OAG Taxation / Austin

Opposing Counsel

Colmenero, David E. Meadows, Collier, Reed, Cousins, Crouch & Ungerman, LLP / Dallas

Beck, Stephen A.

Issue: Whether the cost of electricity and other costs associated with providing telecom services are eligible for the COGS deduction. Whether the Comptroller's application of the COGS statute violates the Equal and Uniform Clause of the Texas Constitution and the Equal Protection and Due Process clauses of the U.S. Constitution. Plaintiff also seeks declaratory relief.

Status: Answer filed.

PEK, Inc. dba Serviceline Transport v. Combs, et al.

Cause Number: D-1-GN-11-003539 AG Case #: 113301493

Filed: 11/16/2011

Franchise Tax; Protest, Injunctive Relief & Declaratory Judgment

Claim Amount	Reporting Period
\$78,315.81	Report years 2008-2009

Counsel Associated With This Case:

Assistant Attorney General

Eldred, Charles K. OAG Taxation / Austin

Opposing Counsel

Martens, James F. Martens, Todd & Leonard / Austin
Leonard, Lacy L.

Issue: Whether certain expenses are eligible to be excluded from Plaintiff's revenue as subcontracting payments per §171.011(g)(3).

Whether Plaintiff prospectively qualifies as a courier and logistics company.
Plaintiff also asserts an Equal Protection challenge.

Status: Trial previously set for 09/24/12 has been passed.

Renewable Energy Systems v. Combs, et al.

Cause Number: D-1-GN-11-003625 AG Case #: 113303044

Filed: 11/28/2011

Franchise Tax; Refund

Claim Amount	Reporting Period
\$350,574.09	Report year 2008

Counsel Associated With This Case:

Assistant Attorney General

Jones, Matthew C. OAG Taxation / Austin

Opposing Counsel

Moore, Steven D. Jackson Walker, L.L.P / Austin
McCalla, Dudley D.

Issue: Whether Plaintiff is exempt from the franchise tax under §171.056 as being solely engaged in the business of installing solar energy devices.

Status: MSJ set for 06/13/13.

Rent-A-Center, Inc. v. Combs, et al.

Cause Number: D-1-GN-11-001059 AG Case #: 113260954
#03-13-00101-CV

Filed: 4/11/2011

Franchise Tax; Protest

Claim Amount	Reporting Period
\$1,162,191.64	Report year 2008

Counsel Associated With This Case:

Assistant Attorney General

Cloudt, Jim B. OAG Taxation / Austin

Opposing Counsel

Butcher, Daniel L. Strasburger & Price / Dallas
Katz, Farley P. Strasburger & Price / San Antonio

Issue: Whether Plaintiff's rent-to-own business qualifies for the 0.5% rate under §171.002(b). Whether Plaintiff qualifies for the cost of goods sold deduction. Plaintiff also raises an equal protection clause challenge to: i) the tax rate, and ii) the cost of goods sold deduction.

Status: Trial held on 12/10/12. Letter Ruling-finding for Defendants on 12/19/12. Judgment entered 01/18/13. Plaintiff's Notice of Appeal filed 02/14/13.

Seltex, Inc. v. Combs, et al.

Cause Number: D-1-GN-12-001582 AG Case #: 123333692 Filed: 5/24/2012
Franchise Tax; Injunction, Protest & UDJA

Claim Amount Reporting Period
\$15,000.00 Report Years 2008 - 2011

Counsel Associated With This Case:

Assistant Attorney General

Eldred, Charles K. OAG Taxation / Austin

Opposing Counsel

Martens, James F. Martens, Todd & Leonard / Austin
Leonard, Lacy L.

Issue: Whether certain expenses are eligible to be excluded from Plaintiff's revenue as either: i) fiduciary funds per §171.1011(f) or ii) subcontracting payments per §171.1011(g)(3). Whether Plaintiff is eligible to claim the COGS deduction for its payments to drivers and for truck repairs. Whether Plaintiff prospectively qualifies as a courier and logistics company. Plaintiff also asserts claims under the Equal Protection Clause and the Equal and Uniform Clause. Plaintiff also seeks declaratory relief and injunctive relief.

Status: Hearing on inability to pay previously set for 07/31/12 has been passed.

Service King Paint & Body, LLC as Successor to Alamo Body & Paint, Inc. v. Combs, et al.

Cause Number: D-1-GN-11-003039 AG Case #: 113293583 Filed: 9/30/2011
Franchise Tax; Protest

Claim Amount Reporting Period
\$40,012.00 Report year 2008

Counsel Associated With This Case:

Assistant Attorney General

Cloudt, Jim B. OAG Taxation / Austin

Opposing Counsel

Martens, James F. Martens, Todd & Leonard / Austin
Seay, Michael B.
Leonard, Lacy L.

Issue: Whether Plaintiff qualifies for the 0.5% rate under §171.002(b).
Whether revenue from the sale of installed auto parts should be classified as service revenue.

Status: Answer filed.

Shell Trading Services Co. v. Combs, et al.

Cause Number: D-1-GN-09-003859 AG Case #: 093163046

Filed: 11/9/2009

Franchise Tax; Refund

Claim Amount Reporting Period
\$1,416,829.00 2002-2003

Counsel Associated With This Case:

Assistant Attorney General

Van Oort, Kevin OAG Taxation / Austin

Opposing Counsel

Schmauch, Jason M. Houston
Lowy, Peter A.

Masters, Paul H. Chamberlain, Hrdlicka, White, Williams & Martin
/ Houston

Grimsinger, William O.
Vasquez, Jr., Juan

Issue: Whether payments made to certain individuals were payments subject to the officer and director add back provision, notwithstanding taxpayer's contention that it was reimbursed for such salary payments by a third party.

Status: Answer filed.

Statewide Materials Transport, Ltd. v. Combs, et al.

Cause Number: D-1-GN-12-003920 AG Case #: 133384917

Filed: 12/13/2012

Franchise Tax; Protest

Claim Amount	Reporting Period
\$161,445.00	Report Year 2012

Counsel Associated With This Case:

Assistant Attorney General

Eldred, Charles K. OAG Taxation / Austin

Opposing Counsel

Martens, James F. Martens, Todd & Leonard / Austin
Traphagan, Amanda M.

Issue: Whether certain expenses are eligible to be excluded from total revenue as pass-through funds under either §171.1011(f) or §171.1011(g)(3). Whether Plaintiff complied with the 34 TAC 3.585(c)(3) requirements to be eligible for an extended filing date. Plaintiff also seeks discretionary waiver of penalty and interest.

Status: Answer filed.

Sunbelt Custom Mineral, LLC v. Combs, et al.

Cause Number: D-1-GN-12-001504 AG Case #: 123334245

Filed: 5/16/2012

Franchise Tax; Protest

Claim Amount	Reporting Period
\$95,088.00	Report Years 2008 - 2010

Counsel Associated With This Case:

Assistant Attorney General

Jones, Matthew C. OAG Taxation / Austin

Opposing Counsel

Martens, James F. Martens, Todd & Leonard / Austin
Traphagan, Amanda M.
Leonard, Lacy L.

Issue: Whether Plaintiff's election to file an EZ Report disqualifies the Plaintiff from subsequently claiming the COGS deduction for the same report year.

Status: Answer filed.

TD Auto Finance, LLC v. Combs, et al.

Cause Number: D-1-GN-12-000528 AG Case #: 123320517

Filed: 2/22/2012

Franchise Tax; Refund

Claim Amount	Reporting Period
\$381,278.47	Report Years 2006-2007

Counsel Associated With This Case:

Assistant Attorney General

Van Oort, Kevin OAG Taxation / Austin

Opposing Counsel

Meisel, Seth E. Ryan Law Firm, LLP / Austin

Issue: Whether proceeds from the sale of loan finance receivables should be valued on a gross basis or on a net gain basis for the purpose of apportionment.

Status: Agreed Judgment entered 03/07/13.

Titan Transportation, LP v. Combs, et al.

Cause Number: D-1-GN-11-002866 AG Case #: 113291926
#03-13-00034-CV

Filed: 9/15/2011

Franchise Tax; Protest & UDJA

Claim Amount	Reporting Period
\$88,461.00	Report year 2008

Counsel Associated With This Case:

Assistant Attorney General

Eldred, Charles K. OAG Taxation / Austin

Opposing Counsel

Martens, James F. Martens, Todd & Leonard / Austin
Seay, Michael B.
Traphagan, Amanda M.
Leonard, Lacy L.

Issue: Whether certain expenses are eligible to be excluded from Plaintiff's revenue as subcontracting payments per §171.1011(g)(3).
Whether Plaintiff's election to file an EZ Report disqualifies Plaintiff from subsequently claiming the COGS deduction for the same report year. Whether Plaintiff prospectively

qualifies as a courier and logistics company.

Status: Final Judgment in favor of the Comptroller entered 10/31/12. Notice of Appeal filed 01/11/13.

TLH Enterprises, Inc. v. Combs, et al.

Cause Number: D-1-GN-10-002768 AG Case #: 103213674

Filed: 8/6/2010

Franchise Tax; Protest, UDJA, APA

Claim Amount	Reporting Period
\$70,339.50	Report year 2010

Counsel Associated With This Case:

Assistant Attorney General

Eldred, Charles K. OAG Taxation / Austin

Opposing Counsel

Skaggs, Jack Ernest Jackson Walker, L.L.P / Austin

Issue: Whether Plaintiff's rent-to-own business qualifies for the 0.5% rate under §171.002(b) and §171.0001(12).

Status: Discovery in progress.

TTX Company v. Combs, et al.

Cause Number: D-1-GN-11-002762 AG Case #: 113288161

Filed: 9/6/2011

Franchise Tax; Protest & UDJA

Claim Amount	Reporting Period
\$5,194.89	Report year 2009

Counsel Associated With This Case:

Assistant Attorney General

Eldred, Charles K. OAG Taxation / Austin

Opposing Counsel

Wahby, Peter S. Greenberg Traurig, LLP / Dallas
Novakov, Daniel P.

Issue: Whether Plaintiff's Notice of Preservation of Temporary Credit was timely submitted.

Status: Answer filed.

Tyson Fresh Meats, Inc. v. Combs, et al.

Cause Number: D-1-GN-12-001346 AG Case #: 123334229

Filed: 5/3/2012

Franchise Tax; Refund

Claim Amount	Reporting Period
\$929,117.00	Report Years 2002-2005

Counsel Associated With This Case:

Assistant Attorney General

Cloudt, Jim B.	OAG Taxation / Austin
----------------	-----------------------

Opposing Counsel

McEwen, Drew	Ryan Law Firm, LLP / Austin
Ormiston, Matthew	

Issue: Whether Plaintiff is entitled to investment tax credits under Subchapter Q (now repealed) of Chapter 171.

Status: Answer filed.

Tyson Fresh Meats, Inc. v. Combs, et al.

Cause Number: D-1-GN-12-002943 AG Case #: 123365033

Filed: 9/20/2012

Franchise Tax; Refund

Claim Amount	Reporting Period
\$121,776.00	Report Year 2006

Counsel Associated With This Case:

Assistant Attorney General

Cloudt, Jim B.	OAG Taxation / Austin
----------------	-----------------------

Opposing Counsel

Ormiston, Matthew	Ryan Law Firm, LLP / Austin
Sigel, Doug	Scott, Douglass & McConnico, L.L.P. / Austin

Issue: Whether Plaintiff is entitled to investment tax credits under Subchapter Q (now repealed) of Chapter 171.

Status: Answer filed.

United Space Alliance, LLC v. Combs, et al.

Cause Number: D-1-GN-12-001618 AG Case #: 123338212

Filed: 5/29/2012

Franchise Tax; Protest

Claim Amount	Reporting Period
\$19,987,673.18	Report Years 2008 - 2010

Counsel Associated With This Case:

Assistant Attorney General

Jones, Matthew C. OAG Taxation / Austin

Opposing Counsel

Gilliland, David H. Duggins Wren Mann & Romero, LLP / Austin

Issue: Whether Plaintiff properly reported its total revenue. Whether Plaintiff is eligible to treat certain receipts as reimbursements of wages and whether Plaintiff is eligible to exclude such receipts from total revenue under §171.1011(m-1) as a management company. Whether Plaintiff's election to utilize the 30% deduction disqualifies Plaintiff from subsequently claiming either the COGS deduction or the compensation deduction for the same report year.

Status: Discovery in progress.

Viacom International, Inc. v. Strayhorn, et al.

Cause Number: GN402433

AG Case #: 041999269

Filed: 7/30/2004

Franchise Tax; Protest

Claim Amount	Reporting Period
\$754,178.16	1997 - 1999

Counsel Associated With This Case:

Assistant Attorney General

Van Oort, Kevin OAG Taxation / Austin

Opposing Counsel

Cowling, David E. Jones Day / Dallas

Lyda, Kirk

Issue: Whether revenue received from third-party cable television system operators is revenue earned from licensing or from the service of producing, creating, editing, packaging and transmitting 24-hour-per-day network programming performed out-of-state. Should revenue from providing these services be considered Texas receipts for franchise tax purposes. Plaintiff also claims violation of Due Process and the Commerce Clause.

Status: Discovery in progress.

Winstead, PC v. Combs, et al.

Cause Number: D-1-GN-12-000141 AG Case #: 123313777

Filed: 1/19/2012

Franchise Tax; Protest & APA

Claim Amount	Reporting Period
\$28,974.15	Report Years 2008 and 2009

Counsel Associated With This Case:

Assistant Attorney General

Jones, Matthew C. OAG Taxation / Austin

Opposing Counsel

Nolan, Peter A. Winstead PC / Austin

Rabb, Jennifer Patterson

Kana, Anna

Issue: Whether, for purposes of the compensation deduction, certain expenditures are eligible §171.1013(b)(2) employee benefit costs and subject to inclusion in the deduction amount.

Status: Cross motions for summary judgment heard on 12/03/12. Plaintiff's Motion granted 02/07/13. Order signed 03/18/13.

Sales Tax

7-Eleven, Inc. v. Strayhorn, et al.

Cause Number: GN403369

AG Case #: 042046367

Filed: 10/8/2004

#03-08-00212-CV

#10-0509

Sales Tax; Refund

Claim Amount	Reporting Period
\$299,328.98	04/01/93 - 09/30/96

Counsel Associated With This Case:

Assistant Attorney General

Seaquist, Gunnar OAG Taxation / Austin

Opposing Counsel

Eidman, Mark W. Scott, Douglass & McConnico, L.L.P. / Austin

Langenberg, Ray

Issue: Whether the purchase of bookkeeping software installed on computers located out-of-state and subsequently shipped to stores in-state qualifies for the sale for resale exemption.

Status: Hearing on cross-motions for summary judgment and defendants' plea to the jurisdiction held 02/05/08. Judgment granted for the State on 03/24/08. Plaintiff filed Notice of Appeal 04/07/08. Clerk's Record filed 06/19/08. Appellant's brief filed 07/21/08. Appellees' brief filed 08/20/08. Appellant's Reply Brief filed 09/16/08; accepted for oral argument. Appellant's Motion to Postpone Oral Argument filed 01/12/09. Submission cancelled 01/13/09. Submitted on oral argument on 04/08/09. Opinion issued 08/31/09, reversing the summary judgment in favor of the State, rendering judgment that 7-Eleven is entitled to a partial sales-tax refund with respect to the software that it transferred to its franchise stores, and remanding to the trial court the portion of the cause pertaining to software that was delivered to its out-of-state company stores. The State filed a Motion for Rehearing on 10/06/09 and re-filed its Motion for Rehearing on 11/02/09. Response requested 11/18/09. Appellant's Response to the Motion for Rehearing filed 12/03/09. Substitute Opinion issued 04/22/10, reversing the Court of Appeals' 08/31/09 decision, remanding both issues to the trial court. Appellant's Motion for Rehearing filed 05/07/10; overruled 05/19/10. Petition for Review filed in the Texas Supreme Court on 07/02/10; denied 09/08/10. Mandate issued 10/22/10.

7-Eleven, Inc. v. Strayhorn, et al.

Cause Number: D-1-GN-06-002424

AG Case #: 062380290

Filed: 6/30/2006

Sales Tax; Refund

Claim Amount	Reporting Period
\$615,638.45	04/01/93 - 09/30/96

Counsel Associated With This Case:

Assistant Attorney General

Seaquist, Gunnar OAG Taxation / Austin

Opposing Counsel

Eidman, Mark W. Scott, Douglass & McConnico, L.L.P. / Austin
Langenberg, Ray

Issue: Whether Plaintiff purchased non-taxable programming services rather than taxable software.

Status: Hearing on Defendant's Motion to Consolidate held and denied on 01/05/11. Hearing on Plaintiff's Motion for Summary Judgment held on 01/19/11. Order denying Plaintiff's MSJ signed 02/08/12.

816 Charter, LLC v. Combs, et al.

Cause Number: D-1-GN-12-001013 AG Case #: 123326902

Filed: 4/5/2012

Sales and Use Tax; Refund

Claim Amount	Reporting Period
\$966,792.61	01/01/04 through 12/31/04

Counsel Associated With This Case:

Assistant Attorney General

Eldred, Charles K. OAG Taxation / Austin

Opposing Counsel

Grimsinger, William O. Chamberlain, Hrdlicka, White, Williams & Martin
/ Houston

Issue: Whether Plaintiff's purchase of an aircraft was exempt as a sale for resale.

Status: Answer filed.

Agri-Plex Heating & Cooling, LLC v. Combs, et al.

Cause Number: D-1-GN-12-000545 AG Case #: 123318909

Filed: 2/23/2012

Sales and Use Tax; Protest

Claim Amount	Reporting Period
\$53,800.00	04/01/03 - 08/24/06

Counsel Associated With This Case:

Assistant Attorney General

Eldred, Charles K.	OAG Taxation / Austin
--------------------	-----------------------

Opposing Counsel

Millican, Paul H.	Gossett, Harrison, Millican & Stipanovic, P.C. / San Angelo
-------------------	--

Issue: Whether Plaintiff is liable for tax as a successor when the assessment was made after Plaintiff purchased business.

Status: Answer, PTJ and Motion to Dismiss filed.

Alfred F. Mares v. Combs

Cause Number: D-1-GN-12-000216 AG Case #: 113293989

Filed: 9/30/2011

Sales and Use Tax; Lien challenge; UDJA

Claim Amount	Reporting Period
\$8,000.00	10/01/04 through 12/31/04

Counsel Associated With This Case:

Assistant Attorney General

Sams, Erika	OAG Taxation / Austin
-------------	-----------------------

Opposing Counsel

Manriquez, Audrey E.	San Antonio
----------------------	-------------

Issue: Plaintiff seeks to invalidate a tax lien. Plaintiff also seeks declaratory relief.

Status: Agreed Motion to Transfer Venue filed. Case transferred from Bexar County to Travis County. Trial was set for 12/17/12, but parties filed an Agreed Motion for Continuance, which was granted by the court. Defendant filed Motion to Dismiss for Lack of Jurisdiction on 11/29/12.

Allstate Ins. Co. v. Combs, et al.

Cause Number: D-1-GN-12-001299 AG Case #: 123331209

Filed: 5/3/2012

Sales and Use Tax; Refund

Cause Number: D-1-GN-09-004344 AG Case #: 103170098

Filed: 12/21/2009

Sales and Use Tax; Refund

Claim Amount	Reporting Period
\$7,080,790.79	Jan. 1, 1995 through Dec. 31, 2002

Counsel Associated With This Case:

Assistant Attorney General

Jones, Matthew C. OAG Taxation / Austin

Opposing Counsel

Eidman, Mark W. Scott, Douglass & McConnico, L.L.P. / Austin
Langenberg, Ray

Issue: Plaintiff's refund suit raises multiple exemptions to the application of the sales and use tax to its operations. Claims include manufacturing exemptions, sale for resale, and services performed on exempt TPP.

Status: Trial set for 09/30/13.

Apache Corp. vs. Compt., et al.

Cause Number: D-1-GN-08-001989 AG Case #: 082513300

Filed: 6/6/2008

Sales Tax; Refund

Claim Amount	Reporting Period
\$5,894,089.15	1/01/2003 through 06/30/2005

Counsel Associated With This Case:

Assistant Attorney General

Jones, Matthew C. OAG Taxation / Austin

Opposing Counsel

Eidman, Mark W. Scott, Douglass & McConnico, L.L.P. / Austin
Langenberg, Ray
Sigel, Doug

Issue: Whether Plaintiff's property qualifies for exemption under various provisions of section 151.318. Whether Plaintiff paid tax on non-taxable services. Whether some property was used for exempt environmental work. Whether sales prices were correctly determined.

Status: Trial set for 09/30/13.

Austin Engineering Co., Inc. v. Combs, et al.

Cause Number: D-1-GN-07-000565 AG Case #: 072440159
#03-10-00323-CV
#12-0273

Filed: 2/23/2007

Sales Tax; Protest & Declaratory Judgment

Claim Amount	Reporting Period
\$53,654.00	01/01/00 - 12/31/03

Counsel Associated With This Case:

Assistant Attorney General

Bolson, Anthony OAG Taxation / Austin

Opposing Counsel

Mondrik, Christina A. Mondrik & Associates / Austin

Issue: Whether fees that Plaintiff received for erosion control services, environmental construction services and utility construction services are exempt from sales and use tax. Whether services performed by Plaintiff to exempt entities are exempt from sales and use tax. Whether Plaintiff's transactions with its customers qualify as non-taxable or exempt services, or included the sale of tangible personal property, thus making certain items taxable. Plaintiff claims the Comptroller erroneously assessed tax on purchases which were non-taxable or exempt, or on which the sales and use tax had already been paid. Plaintiff claims violation of equal protection, equal and uniform taxation, and the Commerce clause.

Status: Cross Motions for Summary Judgment heard on 04/27/10. Final Judgment entered 05/12/10, granting Defendants' Cross-Motion. Plaintiff's Notice of Appeal filed 06/07/10. Appellant's brief filed 10/04/10. Appellee's brief filed 12/16/10. Request for oral argument denied 12/23/10. Appellant's Reply Brief filed 01/05/11. Case submitted on briefs on 06/21/11. Memorandum Opinion issued 08/05/11, affirming that portion of the trial court's order denying Austin Engineering's motion for summary judgment, reversing that portion of the order granting summary judgment in favor of the Comptroller, and remanding for further proceedings. Appellee's Motion for Rehearing filed 09/06/11; denied 03/08/12. Mandate issued 06/27/12, reversing the portion of the order granting summary judgment in favor of the Comptroller and remanding the cause for further proceedings. The remainder of the order is affirmed.

Awad, Mike v. Strayhorn, et al.

Cause Number: D-1-GN-06-003807 AG Case #: 062419668

Filed: 10/6/2006

Sales Tax; Protest & Declaratory Judgment

Claim Amount	Reporting Period
\$196,853.60	07/01/00 - 12/31/03

Counsel Associated With This Case:

Assistant Attorney General

Van Oort, Kevin OAG Taxation / Austin

Opposing Counsel

Roberts, William A. The Roberts Law Firm / Dallas
Coleman, Kyle

Issue: Whether Plaintiff's business products are exempt as "sale for resale" items or taxable. Whether the Comptroller erred by misapplying burden of proof and whether the requirement is constitutional. Whether Tax Code §112.108 is constitutional. Plaintiff claims violation of due process, that all penalties and interest be waived, and attorneys' fees.

Status: Jurisdictional plea, motion to dismiss and counterclaim filed.

Bhaiwala Corporation, et al. v. Gregg Abbott and Susan Combs

Cause Number: D-1-GN-11-001788 AG Case #: 113272520 Filed: 6/15/2011

Sales and Use Tax; Protest, Injunction & Declaratory Judgment

Claim Amount	Reporting Period
	June 1, 2006 - Oct. 31, 2009

Counsel Associated With This Case:

Assistant Attorney General

Eldred, Charles K. OAG Taxation / Austin

Opposing Counsel

Tresnicky, John M. The Lorenzana Law Firm, PC / Round Rock

Issue: Whether the audit method used by the Comptroller accurately reflects the business operations of Plaintiff's convenience store. Whether officers and directors of Plaintiff may be held liable for the assessment. Whether the prepayment requirements of Tax Code Ch. 112 violate the open courts doctrine.

Status: Discovery in progress.

BHR Texas L.P. v. Combs, et al.

Cause Number: D-1-GN-09-003056 AG Case #: 093150829 Filed: 9/10/2009

Sales and Use Tax; Refund

Claim Amount	Reporting Period
\$19,590.14	05/01/2000 through 07/31/2004

Counsel Associated With This Case:

Assistant Attorney General

Van Oort, Kevin OAG Taxation / Austin

Opposing Counsel

Bonilla, Ray Ray, Wood & Bonilla, L.L.P. / Austin

Issue: Whether certain amenity and consumable items such as shampoo, stationery & similar items provided to hotel guests are exempt from sales tax as sales for resale.

Status: Case abated pending Doubletree DTWC Corp. v. Combs appeal.

BJ400XP, Inc. v. Combs, et al.

Cause Number: D-1-GN-12-000888 AG Case #: 123323891

Filed: 3/26/2012

Sales and Use Tax; Injunction; UDJA

Claim Amount	Reporting Period
\$805,000.00	04/01/07 - 04/30/07

Counsel Associated With This Case:

Assistant Attorney General

Eldred, Charles K. OAG Taxation / Austin

Opposing Counsel

Martens, James F. Martens, Todd & Leonard / Austin
Traphagan, Amanda M.
Leonard, Lacy L.

Issue: Whether Plaintiff's purchase of an aircraft was eligible for exemption as a sale for resale. Plaintiff also seeks declaratory relief.

Status: Case stayed pending Plaintiff's bankruptcy.

Blue Cross and Blue Shield of Texas, Inc. v. Strayhorn, et al.

Cause Number: GN401955 AG Case #: 041988023

Filed: 6/21/2004

#03-09-00617-CV
#11-0283

Sales Tax; Refund

Claim Amount	Reporting Period
\$3,750,000.00	12/01/88 - 05/31/95

Counsel Associated With This Case:

Assistant Attorney General

Cloudt, Jim B. OAG Taxation / Austin

Opposing Counsel

Eidman, Mark W. Scott, Douglass & McConnico, L.L.P. / Austin
Langenberg, Ray
Sigel, Doug

Issue: Whether title passed to the federal government according to Plaintiff's contracts at the time Plaintiff took possession of the items, thus establishing the sale for resale exemption recognized in *Day & Zimmerman v. Calvert*.

Status: Order consolidating with Cause #D-1-GN-06-000787 signed 05/14/07. Summary Judgment hearing set for 01/22/08. Partial Summary Judgment for Blue Cross granted 02/01/08. Trial held 09/02/08. Evidence reopened. Letter ruling in favor of Blue Cross issued 07/16/09. Judgment for Plaintiff on 07/31/09. Notice of Appeal filed 10/28/09. Reporter's Record filed 11/24/09. Clerk's Record filed 01/05/10. Appellant's brief filed 03/08/10. Appellee's Motion for Extension of Time to File Brief filed 03/24/10; granted 04/01/10. Appellee's brief filed 05/07/10. Appellant's Motion for Extension of Time to File Reply Brief filed and granted 05/20/10. Reply brief filed 06/28/10. Case submitted on oral argument on 09/29/10. Appellee's Post-submission brief filed 10/13/10. Memorandum Opinion issued 03/16/11, affirming the district court's judgment. Petition for Review filed 06/20/11. Respondent's Response to Petition for Review waived 06/21/11. Court requested response 07/29/11. Response filed 08/23/11. Petitioner's Reply filed 09/02/11. Amicus Curiae letter filed 01/20/12. Response to Amicus Curiae brief filed by Respondent on 01/26/12. Brief on the Merits requested on 02/17/12. Petitioner's Motion to Consolidate filed 02/28/12. Petitioner's Motion for Extension of Time to File Brief filed 03/06/12; granted 03/09/12. Petitioner's Brief filed 04/18/12. Respondent's brief filed 05/08/12. Petitioner's Motion for Extension of Time to File Reply Brief filed 05/14/12; granted 05/17/12. Reply Brief filed 06/22/12. Petitioner's Letter Brief filed 06/27/12. Respondent's Letter Brief filed 07/23/12. Petition for Review granted 01/18/13. Amicus Curiae Brief filed 02/22/13. Case submitted on oral argument on 02/27/13.

Blue Cross and Blue Shield of Texas, Inc. v. Strayhorn, et al.

Cause Number: D-1-GN-06-000787 AG Case #: 062296876

Filed: 3/6/2006

Sales Tax; Refund

Claim Amount	Reporting Period
\$3,029,344.00	06/01/95 - 12/31/98

Counsel Associated With This Case:

Assistant Attorney General

Cloudt, Jim B. OAG Taxation / Austin

Opposing Counsel

Eidman, Mark W. Scott, Douglass & McConnico, L.L.P. / Austin
Langenberg, Ray
Sigel, Doug

Issue: Whether title passed to the federal government according to Plaintiff's contracts at the time Plaintiff took possession of the items, thus establishing the sale for resale exemption recognized in Day & Zimmerman v. Calvert.

Status: Order consolidating into Cause # GN401955 signed 05/14/07.

Blue Moon Detective Agency, LLC v. Combs, et al.

Cause Number: D-1-GN-12-003543 AG Case #: 123375263

Filed: 11/9/2012

Sales and Use Tax; Declaratory Judgment & Injunction

Claim Amount	Reporting Period
\$100,000.00	01/01/03 - 03/31/09

Counsel Associated With This Case:

Assistant Attorney General

Jones, Matthew C. OAG Taxation / Austin

Opposing Counsel

Jansen, Jeffrey A. Jansen Law Firm, PLLC / Houston

Issue: Plaintiff challenges the requirement to post a security bond. Plaintiff seeks injunctive relief as well as declaratory relief.

Status: Plaintiff's Original Petition, Request for Temporary Restraining Order, Temporary Injunction, and Permanent Injunction filed 11/08/12. Proposed Agreed Interim Order signed 11/10/12. Defendants' Response to Plaintiff's Request for Temporary Injunction filed 11/14/12. Order denying Plaintiff's Request for Temporary Injunction entered 11/21/12.

BP America, Inc. v. Combs, et al.

Cause Number: D-1-GN-10-000049 AG Case #: 103172706

Filed: 1/6/2010

Sales and Use Tax; Refund

Claim Amount	Reporting Period
\$1,684,875.00	07/01/00 through 12/31/01

Counsel Associated With This Case:

Assistant Attorney General

Jones, Matthew C. OAG Taxation / Austin

Opposing Counsel

Eidman, Mark W. Scott, Douglass & McConnico, L.L.P. / Austin
Langenberg, Ray

Issue: Plaintiff brings approximately twenty-five different sales and use tax refund issues in connection with its production and refining operations. Claims include waste removal, environmental services, credit interest, and various manufacturing exemption claims.

Status: Trial set for 11/11/13.

Broadwing Corporation v. Strayhorn, et al.

Cause Number: D-1-GN-06-003733 AG Case #: 062412879

Filed: 9/29/2006

Sales Tax; Refund

Claim Amount	Reporting Period
\$217,355.92	01/01/99 - 04/30/02

Counsel Associated With This Case:

Assistant Attorney General

Cloudt, Jim B. OAG Taxation / Austin

Opposing Counsel

Eidman, Mark W. Scott, Douglass & McConnico, L.L.P. / Austin
Osterloh, Curtis J.

Issue: Whether finish-out work or improvements to real property is subject to tax when a part of the structure and leased space had been previously used and occupied.

Status: Discovery in progress.

BTA Oil Producers, LLC v. Combs, et al.

Cause Number: D-1-GN-11-003640 AG Case #: 113303093

Filed: 11/28/2011

Sales and Use Tax; Refund

Claim Amount	Reporting Period
\$1,028,989.00	01/01/04 - 12/31/07

Counsel Associated With This Case:

Assistant Attorney General

Jones, Matthew C. OAG Taxation / Austin

Opposing Counsel

Ryan, Kory L. Ryan Law Firm, LLP / Austin
McEwen, Drew

Issue: Plaintiff's refund claim raises multiple exemptions to the application of the sales and use tax to its operations. Exemptions asserted include: manufacturing exemption; environmental & conservation services; third-party installation; and services performed on exempt items.

Status: Answer filed.

Buckhorn Aviation, Inc. v. Combs, et al.

Cause Number: D-1-GN-12-002141 AG Case #: 123348351 Filed: 7/17/2012
Sales and Use Tax; Protest & APA

Claim Amount	Reporting Period
\$502,863.15	07/01/08 through 06/30/09

Counsel Associated With This Case:

Assistant Attorney General

Eldred, Charles K. OAG Taxation / Austin

Opposing Counsel

Lipstet, Ira A. DuBois Bryant Campbell & Schwartz, L.L.P. /
Austin
Butler, Perry Shackelford, Melton & McKinley, LLP / Dallas

Issue: Whether Plaintiff's purchase of an aircraft was eligible for exemption as a sale for resale. Whether the Comptroller applied an economic substance policy subject to APA notice and comment. Plaintiff also seeks penalty waiver.

Status: Answer filed.

Budget Prepay, Inc. v. Combs, et al.

Cause Number: D-1-GN-11-001189 AG Case #: 113263867 Filed: 4/21/2011
Sales Tax; Refund

Claim Amount	Reporting Period
\$83,476.82	11/01/04 through 02/29/08

Counsel Associated With This Case:

Assistant Attorney General

Eldred, Charles K. OAG Taxation / Austin

Opposing Counsel

Seidel, Scott M.

Gulotta, Anthony C. AG Tax Law, P.C. / Harrisburg, PA

Issue: Whether the "prompt payment discount" which Plaintiff provides to its customers constitutes a discount from the sales price.

Status: Answer filed.

C.C. Carlton Industries, Ltd. v. Combs, et al.

Cause Number: D-1-GN-08-003460 AG Case #: 082530270

Filed: 9/22/2008

Sales and Use Tax; Protest

Claim Amount	Reporting Period
\$247,570.73	01/01/00 through 12/31/03

Counsel Associated With This Case:

Assistant Attorney General

Cloudt, Jim B. OAG Taxation / Austin

Opposing Counsel

Holcomb, Donald W. Knolle, Holcomb, Kothmann & Callahan / Austin

Issue: Whether Plaintiff owes tax on construction and electrical work.

Status: Trial scheduled for 06/04/13.

Caledon Aviation, LLC v. Combs, et al.

Cause Number: D-1-GN-12-001550 AG Case #: 123338253

Filed: 5/22/2012

Sales and Use Tax; Protest

Claim Amount	Reporting Period
\$373,584.83	07/01/05 through 07/31/05

Counsel Associated With This Case:

Assistant Attorney General

Jones, Matthew C. OAG Taxation / Austin

Opposing Counsel

Oldham, Kevin Ryan Law Firm, LLP / Austin
Ormiston, Matthew

Issue: Whether Plaintiff's purchase of an aircraft was eligible for exemption as a sale for resale.

Status: Discovery in progress.

Captain Hook-Austin, Inc. v. Combs, et al.

Cause Number: D-1-GN-11-000544 AG Case #: 113250096

Filed: 2/22/2011

Sales and Use Tax; APA

Claim Amount	Reporting Period
\$84,000.00	01/01/05-12/31/07

Counsel Associated With This Case:

Assistant Attorney General

Van Oort, Kevin OAG Taxation / Austin

Opposing Counsel

Bigelow, Bruce Blazier, Christensen, Bigelow & Virr, P.C. / Austin

Issue: Whether certain waste removal services were associated with new construction and not subject to the sales tax.

Status: Answer filed.

CEC Entertainment, Inc. v. Strayhorn, et al.

Cause Number: D-1-GN-06-004594 AG Case #: 062430368

Filed: 12/12/2006

Sales Tax; Refund

Claim Amount	Reporting Period
\$244,808.38	01/01/02 - 09/30/04

Counsel Associated With This Case:

Assistant Attorney General

Van Oort, Kevin OAG Taxation / Austin

Opposing Counsel

Tourtellotte, Tom Hance Scarborough, L.L.P. / Austin

Issue: Plaintiff claims that paying sales tax on prizes awarded to successful contestants of coin-

operated and non-coin operated games and on the admission price of non-coin operated games, in addition to annual occupational taxes, would be double taxation. Plaintiff claims violation of equal and uniform taxation, and due process.

Status: Inactive.

Centreport Partners, L.P. v. Combs, et al.

Cause Number: D-1-GN-07-000152 AG Case #: 072435795

Filed: 1/19/2007

Sales Tax; Refund

Claim Amount	Reporting Period
\$14,095.15	07/01/00 - 06/30/04

Counsel Associated With This Case:

Assistant Attorney General

Van Oort, Kevin OAG Taxation / Austin

Opposing Counsel

Bonilla, Ray Ray, Wood & Bonilla, L.L.P. / Austin

Issue: Whether certain amenity and consumable items such as shampoo, stationery and similar items resold to hotel guests are exempt from sales tax as sales for resale.

Status: Court sent Notice of DWOP on 08/21/09. Plaintiff's Motion to Retain filed 08/19/09; granted 09/23/09. Case abated pending Doubletree DTWC Corp. v. Combs appeal.

Chapal Zenray, Inc. v. Combs, et al.

Cause Number: GN204506 AG Case #: 031729197

Filed: 12/16/2002

#03-10-00646-CV

#12-0175

Sales Tax; Protest

Claim Amount	Reporting Period
\$210,943.91	01/01/94 - 12/31/97

Counsel Associated With This Case:

Assistant Attorney General

Johnson, Ronald OAG Taxation / Austin

Opposing Counsel

Eidman, Mark W. Scott, Douglass & McConnico, L.L.P. / Austin
Langenberg, Ray

Osterloh, Curtis J.

Issue: Whether items such as boxes, foam pads and twist ties are not subject to tax pursuant to Tex. Tax Code §151.011 (f)(2) and Rule 3.346 (c)(l)(c) when purchased by a person who uses the items to secure jewelry for shipment out-of-state.

Status: Plaintiff's Motion for Partial Summary Judgment granted. Final Judgment for Plaintiff entered 08/18/10. The State filed its Notice of Appeal on 09/17/10. Appellant's brief filed 01/31/11. Appellee's brief filed 04/01/11; oral argument requested. Oral argument denied 04/06/11. Reply brief filed 04/20/11. Appellee's Supplemental Brief filed 05/24/11. Case submitted on briefs on 08/11/11. Opinion issued 11/18/11, reversing the trial court's order and rendering in favor of the State. Appellee's Motion for Rehearing filed 01/05/12; denied 01/25/12. Petition for Review filed in the Tx. Supreme Court on 03/01/12. Brief on the merits requested 08/31/12. Petitioner's Brief on the Merits filed 09/27/12. Respondent's Brief filed 11/05/12. Petitioner's Reply Brief filed 11/20/12. Petition for Review denied 12/14/12. Mandate issued 02/08/13 by the 3rd COA, reversing the judgment of the trial court and rendering that Chapal take nothing by its suit for a refund in accordance with this Court's opinion.

Checkfree Services Corporation v. Combs, et al.

Cause Number: D-1-GN-12-003376 AG Case #: 123375248

Filed: 10/26/2012

Sales and Use Tax; Protest & Refund

Claim Amount	Reporting Period
\$3,656,070.00	06/01/05 - 07/31/08

Counsel Associated With This Case:

Assistant Attorney General

Jones, Matthew C. OAG Taxation / Austin

Opposing Counsel

Christian, John Ryan Law Firm, LLP / Austin

Issue: Whether the financial services provided by Plaintiff constitute taxable data processing services.

Status: Answer filed.

Church & Dwight Company, Inc. v. Rylander, et al.

Cause Number: GN000525

AG Case #: 001258201

Filed: 1/12/2000

Sales Tax; Refund

Claim Amount	Reporting Period
\$64,868.50	10/01/90 - 12/31/93

Counsel Associated With This Case:

Assistant Attorney General

Cloudt, Jim B. OAG Taxation / Austin

Opposing Counsel

Benesh, W. Stephen Bracewell & Patterson / Austin
Sampson, Jr., Phillip L.

Issue: Whether Plaintiff owes use tax on promotional materials shipped from out-of-state. Whether the Comptroller's imposition of use tax is invalid because Plaintiff made no use of the materials in Texas. Whether Rule 3.346(b)(3)(A) is invalid. Whether the tax violates the Commerce and Due Process Clauses of the United States Constitution.

Status: Case dismissed for want of prosecution 06/15/05. Case re-opened. Reinstated by bill of review 11/22/05.

Cirrus Exploration Company v. Combs, et al.

Cause Number: D-1-GN-11-001851 AG Case #: 113273395 Filed: 6/21/2011
#03-13-00036-CV

Sales and Use Tax; Refund

Claim Amount	Reporting Period
\$55,000.00	01/01/06 - 06/30/06

Counsel Associated With This Case:

Assistant Attorney General

Eldred, Charles K. OAG Taxation / Austin

Opposing Counsel

Ray, Doug W. Ray & Wood / Austin

Issue: Whether Plaintiff qualifies as a licensed and certificated carrier under Tex. Tax Code §151.328(a).

Status: MSJ hearing held 12/04/12. Defendant's MSJ granted; Plaintiff's MSJ denied. Order of Dismissal entered 12/19/12. Notice of Appeal filed 01/15/13. Appellant's Brief filed 03/04/13. Appellee's brief due 04/03/13.

City of Dickinson v. Combs

Cause Number: D-1-GV-12-000094 AG Case #: 123314528 Filed: 1/27/2012

Sales and Use Tax; UDJA & Injunctive Relief

Fort Worth Transportation Authority. Original Answer filed by City of Grand Prairie, third party defendant, on 05/29/07. First Amended Plea in Intervention filed on 06/12/07, adding the City of Waco as a party. Second Amended Plea in Intervention And Third-Party Petition filed 09/28/07. Hearing on Defendant's First Amended Plea to the Jurisdiction 02/07/08 at 9:00 a.m. Letter Ruling issued on 03/26/08, denying Defendant's First Amended Plea to the Jurisdiction and First Supplemental Plea to the Jurisdiction; Proposed Order submitted to court on 04/09/08 by Counsel for Intervenors. 04/11/08 Order denying Comptroller's 1st Amended & 1st Supplemental Pleas to the Jurisdiction signed by the court. Notice of Appeal filed 05/01/08. Hearing on Intervenors' Motion to Compel 06/11/08. Court ordered that commencement of trial, and all other proceedings in the trial court, including discovery, are automatically stayed pending resolution of the Comptroller's interlocutory appeal on 06/17/08. Appellant's brief filed 07/11/08. Appellee's brief filed 08/18/08. Appellant's Reply Brief filed 09/15/08. Submitted on oral argument on 06/10/09. Supplemental brief received from Appellee on 06/19/09. Response due 06/29/09. Appellee's Motion for Leave filed 06/29/09; granted 07/02/09. Opinion issued 10/02/09, affirming the trial court's denial of the plea to the jurisdiction as to the UDJA claim on the issue of whether the comptroller acted outside her authority regarding the determination of where specific sales were consummated, but reversed the trial court and dismissed the other UDJA claims, constitutional claims and APA claims and dismissed those claims for lack of subject matter jurisdiction. Supplemental Clerk's Record filed 10/15/09. Appellee's Motion for Rehearing filed 10/20/09; denied 04/16/10. Denton's Petition for Review filed in the Texas Supreme Court on 06/01/10. Webster's Petition for Review filed 06/03/10. State's Response filed 06/22/10. State's Cross-Petition for Review filed 06/30/10. Webster's Reply filed 07/07/10. Denton's Reply filed 07/09/10. Response to the State's Cross-Petition waived by Webster on 07/15/10, and by Denton on 07/16/10. Petitions for Review denied 08/20/10. Mandate issued by Court of Appeals on 10/22/10. Intervenors (Denton, et al.) filed Notice of Non-Suit on 10/29/10.

Continental Airlines, Inc. v. Combs, et al.

Cause Number: D-1-GN-10-001751 AG Case #: 103200416

Filed: 5/28/2010

Sales and Use Tax; Refund

Claim Amount	Reporting Period
\$1,919,943.00	11/01/1998 to 03/31/2003

Counsel Associated With This Case:

Assistant Attorney General

Bolson, Anthony OAG Taxation / Austin

Opposing Counsel

Eidman, Mark W. Scott, Douglass & McConnico, L.L.P. / Austin

Issue: Whether the Comptroller properly applied the statute of limitations to specific transactions based on the invoice date rather than an accrual date. Whether the Comptroller

properly excluded a transaction from an audit sample based on the invoice date.
Whether Plaintiff's purchase of TPP and building maintenance services, used or consumed at a leased facility, qualify for the sale for resale exemption.
Whether Plaintiff's purchase of equipment and consumable supplies qualify for exemption under 151.328(d) (aircraft maintenance) and 151.328(e), respectively.

Status: Discovery in progress.

Continental Airlines, Inc. v. Combs, et al.

Cause Number: D-1-GN-12-003602 AG Case #: 123381196

Filed: 11/14/2012

Sales and Use Tax; Protest & Refund

Claim Amount	Reporting Period
\$3,640,944.10	04/01/03 through 02/28/07

Counsel Associated With This Case:

Assistant Attorney General

Jones, Matthew C. OAG Taxation / Austin

Opposing Counsel

Hagenswold, R. Eric Scott, Douglass & McConnico, L.L.P. / Austin

Issue: Whether the Comptroller properly applied the statute of limitations based on the invoice date rather than an accrual date. Whether certain items are exempt as improvements to realty owned by an exempt entity. Whether Plaintiff's purchase of TPP and building maintenance services, used or consumed at a facility leased from an exempt entity, should be exempt under §151.309. Whether Plaintiff's purchases of equipment and consumable supplies qualify for exemption under §151.328(e).

Status: Answer filed.

Courthouse Direct.com v. Combs, et al.

Cause Number: D-1-GN-11-001252 AG Case #: 113268445

Filed: 4/27/2011

Sales and Use Tax; Refund and Protest; UDJA

Claim Amount	Reporting Period
\$77,604.00	(plus interest & penalties) 12/01/98 thru 05/31/02

Counsel Associated With This Case:

Assistant Attorney General

Flammer, Sean OAG Taxation / Austin

Opposing Counsel

Hopkins, Mark D. Hopkins & Williams, PLLC / Austin
Roberts, William A. The Roberts Law Firm / Dallas

Issue: Whether services provided by Plaintiffs including title search services, constitute information services or should be exempt as "landman" services under §151.0048(b-1) and whether services are proprietary.

Status: Discovery in progress. Plea to the Jurisdiction filed 10/27/11.

Crowson Litigation Settlement Trust v. Combs, et al.

Cause Number: D-1-GN-12-003424 AG Case #: 123379729 Filed: 10/31/2012

Sales and Use Tax; Refund

Claim Amount	Reporting Period
\$11,623,713.97	07/01/02 - 04/30/08

Counsel Associated With This Case:

Assistant Attorney General

McDonald, Charles OAG Taxation / Austin

Opposing Counsel

Davis, Don L. Byrd Davis Furman & Alden, LLP / Austin

Issue: Whether Plaintiff has a statutory basis to file refund claim. Whether Plaintiff's documentation was sufficient to verify the claimed refund amount.

Status: Discovery in progress.

Day Cruises Maritime, L.L.C. v. Strayhorn, et al.

Cause Number: D-1-GN-063567 AG Case #: 062410139 Filed: 9/21/2006

Sales Tax; Protest

Claim Amount	Reporting Period
\$243,910.85	12/01/01 - 12/31/03

Counsel Associated With This Case:

Assistant Attorney General

Cloudt, Jim B. OAG Taxation / Austin

Opposing Counsel

Beam, Patrick L. Attorney at Law / Aransas Pass

Issue: Whether Plaintiff's charter of a vessel is leased property subject to sales and use tax.

Whether the vessel was used or received within the state. Plaintiff claims that the Comptroller does not have legal authority to collect the assessed tax.

Status: Discovery in progress.

Day Cruises Maritime, L.L.C. v. Strayhorn, et al.

Cause Number: D-1-GN-06-004734 AG Case #: 072432578

Filed: 12/27/2006

Sales Tax; Refund & Declaratory Judgment

Claim Amount	Reporting Period
\$243,910.85	12/01/01 - 12/31/03

Counsel Associated With This Case:

Assistant Attorney General

Cloudt, Jim B. OAG Taxation / Austin

Opposing Counsel

Beam, Patrick L. Attorney at Law / Aransas Pass

Issue: Plaintiff filed suit 09/21/06 under protest questioning the assessed tax based on whether Plaintiff's charter of a vessel is leased property subject to sales and use tax, and whether the vessel was used or received within the State. Plaintiff now seeks judgment that the tax in question is unconstitutional and may not be legally demanded or collected by the Comptroller. Plaintiff requests jury trial.

Status: Discovery in progress.

Del Monte Fresh Produce (Texas), Inc. v. Combs, et al.

Cause Number: D-1-GN-09-002414 AG Case #: 093142628

Filed: 7/28/2009

Sales and Use Tax; Protest

Claim Amount	Reporting Period
\$1,877,825.91	01/01/2000 through 07/31/2003

Counsel Associated With This Case:

Assistant Attorney General

Cloudt, Jim B. OAG Taxation / Austin

Opposing Counsel

Ohlenforst, Cynthia M. K&L Gates, LLP / Dallas

Issue: Whether Del Monte qualifies for the manufacturing exemption on equipment, parts, packaging and electricity used in its operations with raw potatoes and tomatoes.

Status: Answer filed.

Dish Purchasing Corp. v. Combs, et al.

Cause Number: D-1-GN-12-000172 AG Case #: 123313769

Filed: 1/23/2012

Sales and Use Tax; Protest

Claim Amount	Reporting Period
\$11,333.20	04/01/08 through 11/30/10

Counsel Associated With This Case:

Assistant Attorney General

Cloudt, Jim B. OAG Taxation / Austin

Opposing Counsel

Ryan, Kory L. Ryan Law Firm, LLP / Austin
McEwen, Drew

Issue: Whether certain wrapping and packaging materials are exempt under §151.318(d).
Whether certain wrapping and packaging materials were purchased for resale.

Status: Answer filed.

Dish Purchasing Corp. v. Combs, et al.

Cause Number: D-1-GN-12-002026 AG Case #: 123362287

Filed: 7/5/2012

Sales and Use Tax; Refund

Claim Amount	Reporting Period
\$336,805.41	04/01/05 through 03/31/08

Counsel Associated With This Case:

Assistant Attorney General

Cloudt, Jim B. OAG Taxation / Austin

Opposing Counsel

McEwen, Drew Ryan Law Firm, LLP / Austin
Christian, John

Issue: Whether certain wrapping and packaging materials are exempt under §151.318.

Status: Answer filed.

Doubletree DTWC Corp. v. Combs, et al. (Formerly Embassy Equity Development Corporation, et al. v. Strayhorn, et al.)

Sales Tax; Refund

Claim Amount	Reporting Period
\$11,487.10	01/01/96 - 12/31/98 06/01/97 - 05/31/01
\$10,494.52	01/01/95 - 12/31/98
\$17,485.53	12/01/98 - 03/31/02
\$2,615.82	01/01/98 - 12/31/00
\$4,190.26	09/01/94 - 06/30/97
\$1,658.68	09/01/94 - 05/31/98
\$2,894.76	09/01/94 - 03/31/98
\$4,044.05	07/01/95 - 12/31/98 01/01/99 - 05/31/02
\$1,440.73	09/01/94 - 08/31/98

Counsel Associated With This Case:

Assistant Attorney General

Van Oort, Kevin OAG Taxation / Austin

Opposing Counsel

Sigel, Doug Scott, Douglass & McConnico, L.L.P. / Austin

Issue: Whether certain amenity and consumable items such as shampoo, stationery and similar items resold to hotel guests are exempt from sales tax as sales for resale.

Status: Hearing on Cross-Motions for Summary Judgment held 08/18/10. Case consolidated with Centreport Partners, L.P. v. Combs, et al., Cause #D-1-GN-07-000152. Court ruled for the Comptroller on 08/24/10. Plaintiff's Amended Notice of Appeal filed 12/03/10. Appellant's brief filed 02/15/11; oral argument requested. Appellee's brief filed 05/03/11. Appellant's Motion to Withdraw Attorney filed 05/04/11; granted 05/11/11. Appellant's Reply Brief filed 06/06/11. Case submitted on oral argument on 09/28/11. Additional authorities filed by Appellee on 09/30/11. Appellant's Motion filed 10/06/11; granted 10/10/11. Letter brief filed by Appellant 10/10/11.

DSW Shoe Warehouse, Inc. v. Combs, et al.

Claim Amount Reporting Period
\$570,222.00 07/01/05 through 09/30/08

Counsel Associated With This Case:

Assistant Attorney General

Jones, Matthew C. OAG Taxation / Austin

Opposing Counsel

Martens, James F. Martens, Todd & Leonard / Austin
Leonard, Lacy L.

Issue: Plaintiff challenges sampling methodology applied in a sales tax audit.

Status: Discovery in progress.

EBIX, Inc. v. Combs, et al.

Cause Number: D-1-GN-12-003961 AG Case #: 133386185

Filed: 12/17/2012

Sales and Use Tax; Protest

Claim Amount Reporting Period
\$991,386.42 08/01/15 through 04/30/09

Counsel Associated With This Case:

Assistant Attorney General

Bolson, Anthony OAG Taxation / Austin

Opposing Counsel

Leighton, William R. Leighton Law Firm, PLLC / Austin

Issue: Whether certain computer programs developed and sold by the Plaintiff are exempt.
Whether computer programming services provided by the Plaintiff are subject to the sales tax.

Status: Answer filed.

Efrem T. Tesfay v. Combs, et al.

Cause Number: D-1-GN-12-003197 AG Case #: 133383182

Filed: 10/11/2012

Sales and Use Tax; Bill of Review

Claim Amount Reporting Period
\$50,000.00 05/01/2007 through 12/31/2009

Counsel Associated With This Case:

Assistant Attorney General

Eldred, Charles K. OAG Taxation / Austin

Opposing Counsel

Socks, Emmanuel Ncube Socks Law Associates, PLLC / Dallas

Issue: Plaintiff seeks a remand of an administrative proceeding, alleging lack of representation.

Status: Petition for Bill of Review filed 10/11/12. Hearing held 01/07/13.

Energy Education of Montana, Inc. v. Combs

Cause Number: D-1-GN-09-001249 AG Case #: 093120491
#03-10-00644-CV

Filed: 4/17/2009

Sales and Use Tax; Refund

Claim Amount	Reporting Period
\$890,601.19	06/06/03 to 06/30/03

Counsel Associated With This Case:

Assistant Attorney General

Seaquist, Gunnar OAG Taxation / Austin

Opposing Counsel

Rogers, Harold D. Wichita Falls

Johnson III, Robert F. Gardere Wynne & Sewell / Dallas

Issue: Whether Plaintiff's purchase of an aircraft is non-taxable when the aircraft is delivered out of state and registered there.

Status: Cross-Motions for Summary Judgment heard on 05/12/10. Letter ruling granting Comptroller's MSJ and denying Plaintiff's MSJ entered 06/10/10. Final Order signed 08/19/10. Notice of Appeal filed 09/17/10. Appellant's Brief filed 01/21/11; oral argument requested. Appellee's brief filed 03/29/11. Oral argument denied 04/06/11. Appellant's Reply Brief filed 04/18/11. Appellant's Request for Oral Argument or for Expedited Decision filed 01/28/13. Appellee's Response filed 01/30/13.

Energy Education of Montana, Inc. v. Combs, et al.

Cause Number: D-1-GN-09-002728 AG Case #: 093146496
#03-10-00644-CV

Filed: 8/20/2009

Sales and Use Tax; Protest

Claim Amount Reporting Period
\$154,800.33 06/01/2003 through 06/30/2003

Counsel Associated With This Case:

Assistant Attorney General

Seaquist, Gunnar OAG Taxation / Austin

Opposing Counsel

Johnson III, Robert F. Gardere Wynne & Sewell / Dallas

Issue: Whether Plaintiff's purchase of an aircraft is non-taxable when the aircraft is delivered out of state and registered there.

Status: Abated pending resolution of Energy Education of Montana, Inc. v. Combs, Cause #D-1-GN-09-001249.

EOG Resources, Inc. v. Combs, et al.

Cause Number: D-1-GN-12-001751 AG Case #: 123341133

Filed: 6/11/2012

Sales and Use Tax; Refund

Claim Amount Reporting Period
\$18,004,000.00 07/01/01 through 12/31/04

Counsel Associated With This Case:

Assistant Attorney General

Jones, Matthew C. OAG Taxation / Austin

Opposing Counsel

Oldham, Kevin Ryan Law Firm, LLP / Austin
Ormiston, Matthew

Issue: Whether the purchase of equipment for oil and gas production and distribution is eligible for the manufacturing exemption under §151.318.

Status: Trial set for 12/16/13.

Evo Inc. v. Combs

Cause Number: D-1-GN-12-002969 AG Case #: 123368425

Filed: 9/21/2012

Sales and Use Tax; Protest

Counsel Associated With This Case:

Assistant Attorney General

Sams, Erika

OAG Taxation / Austin

Opposing Counsel

Langenberg, Ray

Scott, Douglass & McConnico, L.L.P. / Austin

Issue: Plaintiff brings suit under 112.051 of the Tax Code to determine whether its diagnostic information products constitute nontaxable proprietary information services.

Status: Discovery in progress.

ExxonMobil Oil Corporation v. Combs, et al.

Cause Number: D-1-GN-11-002257 AG Case #: 113280598

Filed: 7/26/2011

Sales and Use Tax; Protest & Refund

Claim Amount Reporting Period

\$2,089,796.31 01/01/1996 through 12/31/2003

Counsel Associated With This Case:

Assistant Attorney General

Flammer, Sean

OAG Taxation / Austin

Opposing Counsel

Gilliland, David H.

Duggins Wren Mann & Romero, LLP / Austin

Issue: Whether the addition of emission control equipment to an existing refinery constitutes new construction.

Status: Discovery in progress.

F M Express Food Mart, Inc., and Fouad Hanna Mekdessi v. Rylander, et al.

Cause Number: GN002724

AG Case #: 001353960

Filed: 9/15/2000

#03-12-00144-CV

Sales Tax; Injunction

Claim Amount Reporting Period

\$360,671.05 12/01/90 - 11/30/97

Counsel Associated With This Case:

Assistant Attorney General

Eldred, Charles K.

OAG Taxation / Austin

Opposing Counsel

Isgitt, Percy L. "Wayne" Law Offices of Percy L. "Wayne" Isgitt, P.C. /
Houston

Issue: Whether Comptroller's "estimated audit" is invalid. Whether Plaintiffs are entitled to an injunction of collection and of cancellation of their sales tax permits. Whether Tax Code §§112.051, 112.052, 112.101 and 112.108 are unconstitutional violations of the open courts provision. Plaintiffs seek a re-audit and a refund of money paid under protest in excess of the re-audited amount.

Status: Plaintiffs' Amended Motion for Partial Summary Judgment filed 07/15/11.
Defendants' Response to Plaintiffs' Amended Motion for Partial Summary Judgment filed 08/15/11. Plaintiffs' Objections to Defendants' Evidence in Support of Their Amended Motion for Summary Judgment filed 08/15/11. Plaintiff's Amended Motion for Partial Summary Judgment and Defendants' First Amended Cross-MSJ heard 09/29/11. Defendants' First Motion for Summary Judgment granted 10/03/11. Defendants' 2nd MSJ granted 02/14/12. Notice of Appeal filed 03/13/12. Amended Notice of Appeal filed 05/14/12. Appellant's Brief filed 07/13/12. Appellee's Brief filed 08/13/12. Case submitted on briefs on 08/30/12. Case assigned to new panel on 01/07/13. Memorandum Opinion issued 03/15/13, affirming the trial court's judgment.

Fair Isaac Corp. v. Combs, et al.

Cause Number: D-1-GN-11-003553 AG Case #: 113302715

Filed: 11/15/2011

Sales and Use Tax; Protest

Claim Amount	Reporting Period
\$257,528.90	11/01/03 through 06/30/07

Counsel Associated With This Case:

Assistant Attorney General

Jones, Matthew C. OAG Taxation / Austin

Opposing Counsel

Ryan, Kory L. Ryan Law Firm, LLP / Austin
Meisel, Seth E.
Oldham, Kevin

Issue: Whether certain computer programming services qualify as custom software.

Status: Trial set for 04/22/13.

Fencecrete America Manufacturing, Inc. v. Combs, et al.

Cause Number: D-1-GN-11-003690 AG Case #: 113305163

Filed: 12/2/2011

Sales and Use Tax; Refund & UDJA

Claim Amount Reporting Period
\$135,638.50 07/01/00 - 11/30/03

Counsel Associated With This Case:

Assistant Attorney General

Jones, Matthew C. OAG Taxation / Austin

Opposing Counsel

Cunningham, Judy M. Attorney at Law / Austin

Blume, James D. BLUME, FAULKNER, SKEEN & NORTHAM,
PLLC / Richardson

Issue: Whether Plaintiff was entitled to a credit for tax remitted on the purchase of materials for certain contracts.

Status: Answer filed.

First Class Enterprises, Inc. v. Combs, et al.

Cause Number: D-1-GN-09-001271 AG Case #: 093120772

Filed: 4/17/2009

Sales and Use Tax; Declaratory Judgment & Injunction

Claim Amount Reporting Period
\$150,000.00 10/01/00 through 04/30/04

Counsel Associated With This Case:

Assistant Attorney General

Jones, Matthew C. OAG Taxation / Austin

Opposing Counsel

Fowler, Gerald Fife Houston

Issue: Whether Plaintiff is liable for tax as successor when assessment was made after Plaintiff bought business.

Status: Answer filed.

Garriott, Robert v. Combs, et al.

Cause Number: D-1-GN-12-003034 AG Case #: 123370157

Filed: 9/27/2012

Sales and Use Tax; Protest

Claim Amount Reporting Period
\$280,041.29 04/01/09 through 03/31/10

Counsel Associated With This Case:

Assistant Attorney General

Jones, Matthew C. OAG Taxation / Austin

Opposing Counsel

Martens, James F. Martens, Todd & Leonard / Austin
Leonard, Lacy L.
Ahlrich, Danielle V.

Issue: Whether an aircraft purchased and registered in another state, but used in Texas, is subject to Texas use tax. Plaintiff also asserts that the application of Comptroller Rule 3.297 violates the Equal Protection Clause and the Equal and Uniform Clause.

Status: Trial set for 09/16/13.

GEO Group, Inc., The v. Combs, et al.

Cause Number: D-1-GN-09-002855 AG Case #: 093146850

Filed: 8/28/2009

Sales and Use Tax; Protest

Claim Amount	Reporting Period
\$1,367,377.14	05/01/2001 through 04/30/2005

Counsel Associated With This Case:

Assistant Attorney General

Eldred, Charles K. OAG Taxation / Austin

Opposing Counsel

Langenberg, Ray Scott, Douglass & McConnico, L.L.P. / Austin

Issue: Whether electricity and natural gas consumed by a correctional facility is subject to the residential use exemption under §151.317(c).

Status: Hearing on Plaintiff's MSJ previously set for 04/25/12 has been passed.

Glazier Foods Co. v. Combs, et al.

Cause Number: D-1-GN-09-002137 AG Case #: 093136810

Filed: 7/2/2009

Sales and Use Tax; Refund

Claim Amount	Reporting Period
\$148,709.00	02/01/1999 through 03/31/2002

Counsel Associated With This Case:

Assistant Attorney General

Cloudt, Jim B. OAG Taxation / Austin

Opposing Counsel

Cunningham, Judy M. Attorney at Law / Austin

Issue: Plaintiff claims an exemption for electricity used in its food business.

Status: Case dismissed for want of prosecution on 08/31/11, reinstated 05/03/12.

Glazier Foods Co. v. Combs, et al.

Cause Number: D-1-GN-12-000516 AG Case #: 123320327

Filed: 2/21/2012

Sales and Use Tax; Bill of Review

Counsel Associated With This Case:

Assistant Attorney General

Cloudt, Jim B. OAG Taxation / Austin

Opposing Counsel

Tourtellotte, Tom Hance Scarborough, L.L.P. / Austin

Issue: Plaintiff seeks to vacate dismissal, for want of prosecution, of D-1-GN-09-002137.

Status: D-1-GN-09-002137 reinstated 05/03/12.

Grande Communications Networks, LLC v. Combs, et al.

Cause Number: D-1-GN-12-002032 AG Case #: 123362865

Filed: 7/6/2012

Sales and Use Tax; Refund

Claim Amount Reporting Period

\$338,197.00 03/01/08 through 12/31/08

Counsel Associated With This Case:

Assistant Attorney General

Bolson, Anthony OAG Taxation / Austin

Opposing Counsel

McEwen, Drew Ryan Law Firm, LLP / Austin

Sigel, Doug

Issue: Whether certain equipment used for broadcasting video content is eligible for exemption under either §151.318 or §151.3185.

Status: Discovery in progress.

Grande Communications Networks, LLC v. Combs, et al.

Cause Number: D-1-GN-12-003344 AG Case #: 123374688

Filed: 10/24/2012

Sales and Use Tax; Refund

Claim Amount	Reporting Period
\$8,159,662.85	07/01/00 - 02/29/08

Counsel Associated With This Case:

Assistant Attorney General

Bolson, Anthony OAG Taxation / Austin

Opposing Counsel

Sigel, Doug Ryan Law Firm, LLP / Austin

Issue: Whether certain equipment used for broadcasting video content is eligible for exemption under either §151.318 or §151.3185.

Status: Answer filed.

Grocers Supply Co., Inc. v. Combs, et al.

Cause Number: D-1-GN-09-001804 AG Case #: 093131431

Filed: 6/6/2009

Sales and Use Tax; Protest

Claim Amount	Reporting Period
\$208,304.00	11/01/1999 through 03/31/2003

Counsel Associated With This Case:

Assistant Attorney General

Cloudt, Jim B. OAG Taxation / Austin

Opposing Counsel

Cunningham, Judy M. Attorney at Law / Austin

Issue: Whether Plaintiff's purchase of electricity, equipment and parts were exempt because of their use in processing by lowering the temperature of food products. Plaintiff also seeks attorney's fees.

Status: Case dismissed for want of prosecution on 08/31/11, reinstated 05/03/12.

Grocers Supply Co., Inc. v. Combs, et al.

Cause Number: D-1-GN-12-000513 AG Case #: 123320236

Filed: 2/21/2012

Sales and Use Tax; Bill of Review

Counsel Associated With This Case:

Assistant Attorney General

Cloudt, Jim B. OAG Taxation / Austin

Opposing Counsel

Tourtellotte, Tom Hance Scarborough, L.L.P. / Austin

Issue: Plaintiff seeks to vacate the dismissal, for want of prosecution, of D-1-GN-09-001804.

Status: D-1-GN-09-001804 reinstated 05/03/12.

Grocers Supply Institutional Convenience Inc. v. Combs, et al.

Cause Number: D-1-GN-12-000514 AG Case #: 123320251

Filed: 2/21/2012

Sales and Use Tax; Bill of Review

Counsel Associated With This Case:

Assistant Attorney General

Cloudt, Jim B. OAG Taxation / Austin

Opposing Counsel

Tourtellotte, Tom Hance Scarborough, L.L.P. / Austin

Issue: Plaintiff seeks to vacate the dismissal, for want of prosecution, of D-1-GN-09-001803.

Status: D-1-GN-09-001803 reinstated 05/03/12.

Grocers Supply Produce Co. v. Combs, et al.

Cause Number: D-1-GN-12-000515 AG Case #: 123320269

Filed: 2/21/2012

Sales and Use Tax; Bill of Review

Counsel Associated With This Case:

Assistant Attorney General

Cloudt, Jim B. OAG Taxation / Austin

Opposing Counsel

Tourtellotte, Tom Hance Scarborough, L.L.P. / Austin

Issue: Plaintiff seeks to vacate dismissal, for want of prosecution, of D-1-GN-09-001805.

Status: D-1-GN-09-001805 reinstated 05/03/12.

Grocers Supply-Institutional-Convenience, Inc. v. Combs, et al.

Cause Number: D-1-GN-09-001803 AG Case #: 093131415 Filed: 6/6/2009

Sales and Use Tax; Protest

Claim Amount	Reporting Period
\$55,893.00	08/01/1999 through 03/31/2003

Counsel Associated With This Case:

Assistant Attorney General

Cloudt, Jim B. OAG Taxation / Austin

Opposing Counsel

Cunningham, Judy M. Attorney at Law / Austin

Issue: Whether Plaintiff's purchase of electricity, equipment and parts were exempt because of their use in processing by lowering the temperature of food products. Plaintiff also seeks attorney's fees.

Status: Case dismissed for want of prosecution on 08/31/11, reinstated 05/03/12.

Grocers Supply-Institutional-Convenience, Inc. v. Rylander, et al.

Cause Number: GN300904 AG Case #: 031782931 Filed: 3/20/2003

Sales Tax; Refund & Declaratory Judgment

Claim Amount	Reporting Period
\$79,688.23	06/01/95 - 05/31/98

Counsel Associated With This Case:

Assistant Attorney General

Cloudt, Jim B. OAG Taxation / Austin

Opposing Counsel

Cunningham, Judy M. Attorney at Law / Austin

Issue: Whether Plaintiff's purchase of electricity used to lower the temperature of food products is exempt as electricity used in processing.

Status: Discovery in progress.

Grocers Supply-Produce Co., Inc. v. Combs, et al.

Cause Number: D-1-GN-09-001805 AG Case #: 093131423

Filed: 6/6/2009

Sales and Use Tax; Protest

Claim Amount	Reporting Period
\$78,796.00	08/01/1999 through 03/31/2003

Counsel Associated With This Case:

Assistant Attorney General

Cloudt, Jim B. OAG Taxation / Austin

Opposing Counsel

Cunningham, Judy M. Attorney at Law / Austin

Issue: Whether Plaintiff's purchase of electricity, equipment and parts were exempt because of their use in processing by lowering the temperature of food products. Plaintiff also seeks attorney's fees.

Status: Case dismissed for want of prosecution on 08/31/11, reinstated 05/03/12.

GSC Enterprises, Inc. v. Strayhorn, et al.

Cause Number: GN501091 AG Case #: 052132271

Filed: 4/7/2005

Sales Tax; Refund & Declaratory Judgment

Claim Amount	Reporting Period
\$241,656.28	02/01/97 - 04/30/00

Counsel Associated With This Case:

Assistant Attorney General

Cloudt, Jim B. OAG Taxation / Austin

Opposing Counsel

Cunningham, Judy M. Attorney at Law / Austin

Issue: Whether electricity used to lower the temperature of food products is exempt as electricity used in processing. Whether the Comptroller violated the rules of statutory construction. Plaintiff claims violation of equal and uniform taxation. Plaintiff also seeks attorneys' fees.

Status: Discovery in progress.

H.K. Global Trading, Ltd. v. Combs, et al.

Cause Number: D-1-GN-11-002632 AG Case #: 113287932

Filed: 8/30/2011

Sales Tax; Protest, UDJA, APA

Claim Amount Reporting Period
\$592,667.63 09/01/00 - 07/31/04

Counsel Associated With This Case:

Assistant Attorney General

Sams, Erika OAG Taxation / Austin

Opposing Counsel

Scarborough, Terry Hance Scarborough, L.L.P. / Austin

Haynes, Alison White Trevino, Valls & Haynes, LLP / Laredo

Issue: Whether §151.307(d), requiring a 24-hour interval between the time an item is exported and the time a Customs Broker may refund the sales tax paid on that item, violates the Import-Export Clause of the U.S. Constitution.

Status: Trial held 12/17/12. Final Judgment in favor of State entered 12/21/12. Plaintiff's Request for Findings of Fact and Conclusions of Law filed 01/09/13. Notice of Appeal filed 03/20/13.

Habib Surani, H.S.N. Enterprises, Inc. v. Tx. Comptroller of Public Accounts

Cause Number: D-1-GN-11-001941 AG Case #: 113278451 Filed: 6/29/2011
#03-12-00338-CV

Sales Tax; Declaratory Judgment

Claim Amount Reporting Period
07/01/08 through 12/31/08

Counsel Associated With This Case:

Assistant Attorney General

Johnson, Ronald OAG Taxation / Austin

Opposing Counsel

Surani (Pro-Se), Habib

Issue: Plaintiff alleges improper collection actions.

Status: Plea to the Jurisdiction granted and case dismissed 04/12/12. Notice of Appeal filed 05/09/12. Appellant's Motion filed 12/27/12; denied 01/18/13. Memorandum Opinion issued 01/25/13, dismissing the appeal for want of prosecution.

Health Care Service Corp. v. Combs, et al.

Cause Number: D-1-GN-11-003387 AG Case #: 113299986 Filed: 11/3/2011

Sales and Use Tax; Refund

Claim Amount	Reporting Period
\$191,475.44	06/01/00 - 12/31/03

Counsel Associated With This Case:

Assistant Attorney General

Cloudt, Jim B. OAG Taxation / Austin

Opposing Counsel

Eidman, Mark W. Scott, Douglass & McConnico, L.L.P. / Austin
Langenberg, Ray
Sigel, Doug

Issue: Whether certain transactions were subject to tax as taxable services. Whether certain transactions were eligible for the sale-for-resale exemption.

Status: Trial set for 07/29/13.

Health Care Service Corp., et al. vs. Compt., et al.

Cause Number: D-1-GN-08-001771 AG Case #: 082512302
#03-10-00675-CV
#11-0652

Filed: 5/23/2008

Sales Tax; Refund

Claim Amount	Reporting Period
\$1,475,798.29	1-1-1999 through 12-31-2003

Counsel Associated With This Case:

Assistant Attorney General

Cloudt, Jim B. OAG Taxation / Austin

Opposing Counsel

Eidman, Mark W. Scott, Douglass & McConnico, L.L.P. / Austin

Issue: Whether Plaintiff is entitled to the resale exemption pursuant to the Day & Zimmerman and Raytheon cases.

Status: Trial held 06/01/10. Judgment for Plaintiff entered 07/13/10. Order Denying Defendants' Request for Amended and Additional Findings of Facts and Conclusions of Law entered 08/23/10. Notice of Appeal filed 10/06/10. Appellant's Motion to Abate Appeal filed 11/29/10; overruled 12/09/10. Appellee's Response filed 12/08/10. Appellant's brief filed 01/11/11. Appellee's brief filed 02/09/11; oral argument requested. Oral argument denied

02/25/11. Appellant's Reply Brief filed 03/01/11. Appellee's certificate of conference filed 04/13/11. Appellant's and Appellee's Letter Briefs filed 04/20/11. Appellee's Motion to File Supplemental Brief filed 05/09/11; granted 05/24/11. Case submitted on briefs on 07/05/11. Memorandum Opinion issued 07/07/11, affirming the district court's judgment. Petition for Review filed 08/22/11. Response filed 11/28/11. Petitioner's Reply filed 12/21/11. Amicus Curiae letter received 01/20/12. Response to Amicus Curiae brief filed by Respondent on 01/26/12. Brief on the merits requested on 02/17/12. Petitioner's Motion to Consolidate filed 03/06/12. Petitioner's Brief filed 04/18/12. Respondent's Brief filed 05/08/12. Petitioner's Letter Brief filed 06/27/12. Respondent's Letter Brief filed 07/23/12. Petition for Review granted 01/18/13. Amicus Curiae Brief filed 02/22/13. Case submitted on oral argument on 02/27/13.

Health Care Services, Corp. v. Combs

Cause Number: D-1-GN-12-000387 AG Case #: 123316218

Filed: 2/10/2012

Sales and Use Tax; Refund

Claim Amount	Reporting Period
\$1,002,498.37	01/01/04 through 06/30/07

Counsel Associated With This Case:

Assistant Attorney General

Cloudt, Jim B. OAG Taxation / Austin

Opposing Counsel

Eidman, Mark W. Scott, Douglass & McConnico, L.L.P. / Austin

Langenberg, Ray

Sigel, Doug

Issue: Whether certain taxable items were sold to the federal government and whether such transactions are eligible for the sale-for-resale exemption.

Status: Answer filed.

High Tech Document Service v. Combs, et al.

Cause Number: D-1-GN-10-000220 AG Case #: 103175469

Filed: 1/20/2010

Sales and Use Tax; Protest

Claim Amount	Reporting Period
\$61,592.65	09/01/00 through 01/31/04

Counsel Associated With This Case:

Assistant Attorney General

Flammer, Sean OAG Taxation / Austin

Opposing Counsel

Tourtellotte, Tom Hance Scarborough, L.L.P. / Austin

Issue: Whether the purchase of certain items subsequently leased to a third party are eligible for the sale-for-resale exemption.

Status: Jury trial previously set for 07/23/12 was passed by agreement.

Home Depot, USA, Inc. v. Strayhorn, et al.

Cause Number: D-1-GN-06-002463 AG Case #: 062380324

Filed: 7/6/2006

Sales Tax; Refund

Claim Amount	Reporting Period
\$2,595,000.00	01/01/95 - 12/31/99

Counsel Associated With This Case:

Assistant Attorney General

Cloudt, Jim B. OAG Taxation / Austin

Opposing Counsel

Eidman, Mark W. Scott, Douglass & McConnico, L.L.P. / Austin
Langenberg, Ray
Sigel, Doug

Issue: Whether Plaintiff may take bad debt credit under private label credit agreement.

Status: Trial previously set for 09/24/12 has been passed.

Hotel Paso Del Norte, Inc. v. Combs, et al.

Cause Number: D-1-GN-12-000115 AG Case #: 123312431

Filed: 1/16/2012

Sales and Use Tax; Protest; APA; UDJA, & Injunctive Relief

Claim Amount	Reporting Period
\$247,028.49	07/01/00 through 12/31/03
\$363,618.46	04/01/01 through 03/31/05

Counsel Associated With This Case:

Assistant Attorney General

Eldred, Charles K. OAG Taxation / Austin

Opposing Counsel

Lorenzana, Jr., Elias V. The Lorenzana Law Firm, PC / Round Rock

Issue: Plaintiff challenges a sales tax assessment and a hotel occupancy tax assessment.

Status: Discovery in progress.

Intrado, Inc. v. Combs, et al.

Cause Number: D-1-GN-12-003357 AG Case #: 123375255

Filed: 10/26/2012

Sales and Use Tax; Protest & Refund

Claim Amount	Reporting Period
\$469,461.55	01/01/05 - 12/31/07

Counsel Associated With This Case:

Assistant Attorney General

Jones, Matthew C. OAG Taxation / Austin

Opposing Counsel

Christian, John Ryan Law Firm, LLP / Austin

Issue: Whether communications services provided by Plaintiff constitute taxable date processing services. Whether Plaintiff's sale of communications services is eligible for exemption as a sale for resale.

Status: Answer filed.

Intrepid Directional Drilling Specialists, Ltd. v. Combs, et al.

Cause Number: D-1-GN-12-002718 AG Case #: 123361347

Filed: 9/4/2012

Sales and Use Tax; Injunction, Protest & UDJA

Claim Amount	Reporting Period
\$1,997,147.00	02/01/06 through 11/30/09

Counsel Associated With This Case:

Assistant Attorney General

Jones, Matthew C. OAG Taxation / Austin

Opposing Counsel

Martens, James F. Martens, Todd & Leonard / Austin
Leonard, Lacy L.

Ahlich, Danielle V.

Issue: Plaintiff challenges sampling methodology applied in a sales tax audit. Whether Plaintiff remitted tax in error on items consumed in providing oil field services. Plaintiff also asserts detrimental reliance. Plaintiff seeks injunctive relief as well as declaratory relief under the UDJA and the tax code.

Status: Discovery in progress.

J.E. Dunn Construction Co. v. Combs, et al.

Cause Number: D-1-GN-11-002825 AG Case #: 113288617

Filed: 9/12/2011

Sales Tax; Refund

Claim Amount	Reporting Period
\$189,293.81	02/01/03 through 01/31/07

Counsel Associated With This Case:

Assistant Attorney General

Cloudt, Jim B. OAG Taxation / Austin

Opposing Counsel

Ryan, Kory L. Ryan Law Firm, LLP / Austin
Meisel, Seth E.

Issue: Whether Plaintiff properly calculated the amount of tax due on various contracts for remodeling services.

Status: Answer filed.

Kenneth O. Lester Co., et al. v. Susan Combs, Compt., et al.

Cause Number: D-1-GN-08-003762 AG Case #: 082534553

Filed: 10/17/2008

Sales and Use Tax; Refund

Claim Amount	Reporting Period
\$180,000.00	Sept. 1, 1999 through Feb. 29, 2004

Counsel Associated With This Case:

Assistant Attorney General

Cloudt, Jim B. OAG Taxation / Austin

Opposing Counsel

Cunningham, Judy M. Attorney at Law / Austin

Issue: Whether Plaintiff's purchase of electricity is exempt as electricity used in processing when Plaintiff lowers the temperature of food products. Whether packing supplies, replacement parts, and repairs are exempt.

Status: Case Dismissed for Want of Prosecution 05/06/11. Petition to Reinstate granted 05/03/12.

Kenneth O. Lester, Co., Inc. v. Combs, et al.

Cause Number: D-1-GN-11-002741 AG Case #: 113287916

Filed: 9/2/2011

Sales Tax; Bill of Review

Counsel Associated With This Case:

Assistant Attorney General

Cloudt, Jim B.

OAG Taxation / Austin

Opposing Counsel

Tourtellotte, Tom

Hance Scarborough, L.L.P. / Austin

Issue: Plaintiff seeks to vacate dismissal of D-1-GN-08-003762 for want of prosecution.

Status: D-1-GN-08-003762 reinstated on 05/03/12.

Krishna Bhavana, LLC and Krishna Kothari v. Combs, et al.

Cause Number: D-1-GN-11-003393 AG Case #: 113300016

Filed: 11/3/2011

Sales and Use Tax; Injunction

Claim Amount Reporting Period

\$283,592.01 05/01/2006 - 08/31/2009

Counsel Associated With This Case:

Assistant Attorney General

Cloudt, Jim B.

OAG Taxation / Austin

Opposing Counsel

Sookdeo, Christina I.

Sookdeo & Associates, PC / Plano

Issue: Plaintiff contests sales tax assessment. Plaintiff also seeks injunctive relief.

Status: Discovery in progress.

KST Electric, Ltd. v. Combs, et al.

Cause Number: D-1-GN-11-003855 AG Case #: 123306664

Filed: 12/20/2011

Sales and Use Tax; Protest

Claim Amount	Reporting Period
\$162,197.00	01/01/05 - 09/30/08

Counsel Associated With This Case:

Assistant Attorney General

Jones, Matthew C.	OAG Taxation / Austin
-------------------	-----------------------

Opposing Counsel

Martens, James F.	Martens, Todd & Leonard / Austin
Traphagan, Amanda M.	
Leonard, Lacy L.	

Issue: Plaintiff challenges the sampling methodology used in a sales tax audit.

Status: Discovery in progress.

La Frontera Lodging Partners, L.P., Tex-Air Investment Company, John Q. Hammons Hotels Two, L.P. and John Q. Hammons Hotels, L.P. v. Strayhorn, et al.

Cause Number: D-1-GN-06-004633 AG Case #: 062430566

Filed: 12/15/2006

Sales Tax; Refund

Claim Amount	Reporting Period
\$6,958.18	07/01/00 - 06/30/04
\$5,591.87	07/01/00 - 06/30/04
\$31,330.82	07/01/00 - 06/30/04
\$21,811.57	07/01/00 - 06/30/04

Counsel Associated With This Case:

Assistant Attorney General

Van Oort, Kevin	OAG Taxation / Austin
-----------------	-----------------------

Opposing Counsel

Bonilla, Ray	Ray, Wood & Bonilla, L.L.P. / Austin
--------------	--------------------------------------

Issue: Whether certain amenity and consumable items such as shampoo, stationery and similar items resold to hotel guests are exempt from sales tax as sales for resale.

Status: Answer filed. Court sent Notice of DWOP on 06/12/09. Plaintiffs' Amended Motion to Retain filed 08/19/09; granted 08/28/09. Case abated pending Doubletree DTWC Corp. v.

Combs appeal.

Leoncito Plant, L.L.C. v. Combs, et al.

Cause Number: D-1-GN-11-001116 AG Case #: 113260947
#03-12-00376-CV
#07-12-00295-CV

Filed: 4/14/2011

Sales and Use Tax; Refund

Claim Amount	Reporting Period
\$619,588.00	01/01/04 - 09/30/07

Counsel Associated With This Case:

Assistant Attorney General

Jones, Matthew C. OAG Taxation / Austin

Opposing Counsel

Eidman, Mark W. Scott, Douglass & McConnico, L.L.P. / Austin
Langenberg, Ray

Issue: Whether purchase of casing is eligible for the manufacturing exemption under Texas Tax Code §151.318.

Status: State's partial MSJ granted 03/07/12. Final Judgment regarding denial of the Section 151.318 claims signed 05/23/12. Plaintiff's Notice of Appeal filed 06/05/12. Case transferred to the 7th Court of Appeals on 07/05/12. Clerk's Record filed 07/30/12. Supplemental Clerk's Record filed 08/27/12. Appellant's Motion for Extension of Time to File Brief filed 09/26/12; granted 09/27/12. Appellant's Second Motion for Extension of Time to File Brief filed 10/24/12; granted 10/25/12. Appellant's Brief filed 11/09/12. Appellee's Motion for Extension of Time to File Brief filed and granted 01/04/13. Appellee's Brief filed 01/30/13. Appellant's Reply Brief filed 03/12/13. Case set for submission on oral argument on 04/17/13 at 9:00 a.m.

LH Air, LLC v. Combs, et al.

Cause Number: D-1-GN-12-001362 AG Case #: 123331381

Filed: 5/4/2012

Sales and Use Tax; Protest

Claim Amount	Reporting Period
\$399,643.47	07/01/07 through 09/30/07

Counsel Associated With This Case:

Assistant Attorney General

Jones, Matthew C. OAG Taxation / Austin

Opposing Counsel

Evans, Gary L.
Coats, George

Coats & Evans, P.C. / The Woodlands

Issue: Whether Plaintiff's purchase of an aircraft was eligible for exemption as a sale for resale. Plaintiff also seeks declaratory relief.

Status: Discovery in progress.

Lockheed Martin Corp. v. Combs, et al.

Cause Number: D-1-GN-11-003477 AG Case #: 113303010

Filed: 11/10/2011

Sales and Use Tax; Refund

Claim Amount	Reporting Period
\$1,082,333.92	09/01/92 through 06/30/97

Counsel Associated With This Case:

Assistant Attorney General

Cloudt, Jim B.

OAG Taxation / Austin

Opposing Counsel

Eidman, Mark W.
Langenberg, Ray
Sigel, Doug

Scott, Douglass & McConnico, L.L.P. / Austin

Issue: Plaintiff asserts various sales tax refund claims based on sale-for-resale, manufacturing exemption, intra-company transfers and TPP shipped out of state.

Status: Trial previously set for 09/24/12, has been passed.

Makara Enterprise, LP v. Combs, et al.

Cause Number: D-1-GN-11-003507 AG Case #: 113302830

Filed: 11/15/2011

Sales and Use Tax; Protest & UDJA

Claim Amount	Reporting Period
\$297,993.00	01/01/06 - 07/31/09

Counsel Associated With This Case:

Assistant Attorney General

Jones, Matthew C.

OAG Taxation / Austin

Opposing Counsel

Mondrik, Christina A. Mondrik & Associates / Austin

Issue: Whether the audit procedures were proper. Plaintiffs also challenge assessment of individual liability against a partner. Plaintiffs challenge validity of a tax lien. Plaintiffs also seek declaratory and insolvency relief.

Status: Answer filed.

Marlin Leasing Corp. v. Combs, et al.

Cause Number: D-1-GN-12-002601 AG Case #: 123355935

Filed: 8/16/2012

Sales and Use Tax; Protest

Claim Amount	Reporting Period
\$91,805.67	10/01/03 through 04/30/07

Counsel Associated With This Case:

Assistant Attorney General

Cloudt, Jim B. OAG Taxation / Austin

Opposing Counsel

Moore, Steven D. Jackson Walker, L.L.P / Austin
McCalla, Dudley D.

Issue: Whether the Comptroller properly characterized certain contracts as financing leases. Whether certain leases were written-off as bad debts.

Status: Answer filed.

Matoka, Inc. vs. Compt., et al.

Cause Number: D-1-GN-08-001217 AG Case #: 082505595

Filed: 4/10/2008

Sales and Use Tax; Refund

Claim Amount	Reporting Period
\$171,963.00	04/01/2001 through 11/30/2004

Counsel Associated With This Case:

Assistant Attorney General

Bolson, Anthony OAG Taxation / Austin

Opposing Counsel

Mondrik, Christina A. Mondrik & Associates / Austin

Issue: Whether Plaintiff is engaged in non-taxable erosion control services. Whether the

essence of Plaintiff's transactions is services. Whether Plaintiff's services are exempt as environmental services. Whether Rule 3.291 is invalid. Whether the Comptroller violated equal protection and the Commerce Clause. Plaintiff also seeks penalty and interest abatement and declaratory relief.

Status: Trial setting for 04/25/11, passed by agreement.

Maxus Energy Corporation as Successor in Interest to Maxus Corporate Company v. Strayhorn, et al.

Cause Number: GN404187

AG Case #: 052082260

Filed: 12/27/2004

Sales Tax; Protest & Declaratory Judgment

Claim Amount	Reporting Period
\$1,794,780.29	09/01/95 - 12/31/98

Counsel Associated With This Case:

Assistant Attorney General

Van Oort, Kevin OAG Taxation / Austin

Opposing Counsel

Cowling, David E. Jones Day / Dallas
Lochridge, Robert

Issue: Whether items purchased by Plaintiff to be exported outside of the U.S. by a freight consolidator and not invoiced individually are exempt from sales and use tax. Whether the Comptroller's auditing techniques can assess tax on transactions previously audited and non-assessed. Whether Plaintiff "purchased" or "rented" software, and whether services provided to implement the software are taxable. Whether services performed on tangible personal property provided by a third party are exempt from sales and use tax. Plaintiff claims violation of equal and uniform taxation, and due process. Plaintiff also seeks declaratory relief and attorneys' fees.

Status: Defendant's Motion to Dismiss filed 02/09/12. Agreed Abeyance entered 02/16/12.

Modern Furniture, Inc. and Thanh Thuan Ly v. Combs, et al.

Cause Number: D-1-GN-12-002689 AG Case #: 123363715

Filed: 8/31/2012

Sales and Use Tax; Injunction, UDJA & APA

Counsel Associated With This Case:

Assistant Attorney General

Van Oort, Kevin OAG Taxation / Austin

Opposing Counsel

Tresnicky, John M. The Lorenzana Law Firm, PC / Round Rock
Lorenzana, Jr., Elias V.

Issue: Whether the Comptroller has authority to assess liability for tax collected by the Plaintiff, but not remitted to the Comptroller, based on an estimated assessment. Whether the Comptroller properly imposed a fraud penalty. Plaintiff seeks declaratory relief under the APA and UDJA, as well as injunctive relief.

Status: Answer filed.

Morgan Buildings and Spa v. Combs, et al.

Cause Number: D-1-GN-12-001775 AG Case #: 123341141 Filed: 6/13/2012

Sales and Use Tax; Protest

Claim Amount	Reporting Period
\$25,300.00	04/01/05 through 04/30/08

Counsel Associated With This Case:

Assistant Attorney General

Cloudt, Jim B. OAG Taxation / Austin

Opposing Counsel

Bernal, Jr., Gilbert J. Stahl, Bernal & Davies / Austin
Sewell, David J.
Friend, Gregory S.

Issue: Whether a direct pay exemption certificate is subject to the §151.054(e) requirement that exemption certificates be produced by the taxpayer within 60 days of the Comptroller's request.

Status: Answer filed.

NCO Financial Systems, Inc. v. Combs, et al.

Cause Number: D-1-GN-10-004447 AG Case #: 113247738 Filed: 12/22/2010

Sales and Use Tax; Refund

Claim Amount	Reporting Period
\$1,889,671.18	(+ principal & interest) 08/01/99 through 12/31/0

Counsel Associated With This Case:

Assistant Attorney General

Eldred, Charles K. OAG Taxation / Austin

Opposing Counsel

Sigel, Doug

Ryan Law Firm, LLP / Austin

Issue: Whether debt collection services provided by Plaintiff should be exempt as a service benefiting an out-of-state customer under 34 TAC 3.345(g). Plaintiff also asserts a refund claim for taxes paid on financial settlement services and on interpretation and translation services.

Status: Agreed Judgment entered 03/07/13.

OA, LLC v. Combs, et al.

Cause Number: D-1-GN-12-000506 AG Case #: 123320509

Filed: 2/21/2012

Sales and Use Tax; Protest

Claim Amount	Reporting Period
\$710,179.24	01/01/07 - 06/30/07

Counsel Associated With This Case:

Assistant Attorney General

Eldred, Charles K.

OAG Taxation / Austin

Opposing Counsel

Martens, James F.

Martens, Todd & Leonard / Austin

Leonard, Lacy L.

Ahlich, Danielle V.

Issue: Whether an aircraft purchased and registered out of state, but used in Texas, is subject to the use tax.

Status: Answer filed.

Olmos Abatement, Inc. v. Compt., et al.

Cause Number: D-1-GN-08-004361 AG Case #: 083092882

Filed: 12/3/2008

Sales and Use Tax; Protest

Claim Amount	Reporting Period
\$9,739.97	10/01/01 through 12/31/04

Counsel Associated With This Case:

Assistant Attorney General

Cloudt, Jim B.

OAG Taxation / Austin

Opposing Counsel

Trickey, Timothy M. The Trickey Law Firm / Austin

Issue: Whether expense items used in the asbestos abatement process are exempt. Whether the items were resold to the exempt entities for whom the services were performed.

Status: Discovery in progress.

Pointsmith Point of Purchase Management Services, LP v. Combs, et al.

Cause Number: D-1-GN-11-001514 AG Case #: 113269286 Filed: 5/20/2011

Sales and Use Tax; Protest

Claim Amount	Reporting Period
\$247,670.20	11/11/03 through 03/31/07

Counsel Associated With This Case:

Assistant Attorney General

Van Oort, Kevin OAG Taxation / Austin

Opposing Counsel

Grimsinger, William O. Chamberlain, Hrdlicka, White, Williams & Martin
/ Houston

Issue: Whether charges associated with Defendant's printing services should be characterized a receipt for storage services. Whether certain transactions are exempt as sale-for-resale. Whether certain transactions are exempt as out of state sales. Whether the Comptroller properly calculated the error rate in the audit. Whether the Comptroller properly denied penalty and interest waiver.

Status: Answer filed.

Pop Restaurants, LLC. v. Combs, et al.

Cause Number: D-1-GN-10-002636 AG Case #: 103207007 Filed: 7/9/2010

Sales and Use Tax; Protest

Claim Amount	Reporting Period
\$91,679.00	01/01/2003 thru 12/31/2006

Counsel Associated With This Case:

Assistant Attorney General

Eldred, Charles K. OAG Taxation / Austin

Opposing Counsel

Sigel, Doug

Ryan Law Firm, LLP / Austin

Issue: Plaintiff alleges that it over reported sales and remitted sales tax on that amount.

Status: Hearing on cross motions for summary judgment previously set for 12/06/12 has been passed.

Rackspace US Inc. v. Combs, et al.

Cause Number: D-1-GN-11-000947 AG Case #: 113260749

Filed: 3/31/2011

Sales and Use Tax; Refund

Claim Amount	Reporting Period
\$739,186.00	10/01/01 - 06/30/05

Counsel Associated With This Case:

Assistant Attorney General

Jones, Matthew C.

OAG Taxation / Austin

Opposing Counsel

Eidman, Mark W.

Scott, Douglass & McConnico, L.L.P. / Austin

Langenberg, Ray

Issue: Whether purchase of a software license qualifies for the sale-for-resale exemption.

Status: Trial previously set for 07/02/12 has been passed. Discovery in progress.

Richmont Aviation, Inc. v. Combs, et al.

Cause Number: D-1-GN-11-000783 AG Case #: 113254387

Filed: 3/16/2011

#03-11-00486-CV

#03-11-00486-CV

Sales and Use Tax; Injunction

Claim Amount	Reporting Period
\$530,195.64	01/01/04 thru 12/31/04

Counsel Associated With This Case:

Assistant Attorney General

Eldred, Charles K.

OAG Taxation / Austin

Opposing Counsel

Tourtellotte, Tom

Hance Scarborough, L.L.P. / Austin

Bernal, Jr., Gilbert J.

Stahl, Bernal & Davies / Austin

Issue: Whether Plaintiff's purchase of an aircraft was eligible for exemption pursuant to either §151.328 (a)(1) or the sale for resale exemption.

Status: Hearing on State's PTJ and Plaintiff's application for injunctive relief held on 06/02/11. Trial court granted State's PTJ on 06/29/11. Notice of Appeal filed 07/29/11. Appellant's Brief filed 02/27/12. Appellee's Brief filed 03/28/12. Appellant's Reply Brief filed 04/17/12.

Roadway Express, Inc. v. Rylander, et al.

Cause Number: GN002831

AG Case #: 001357631

Filed: 9/25/2000

Sales Tax; Protest & Declaratory Judgment

Claim Amount	Reporting Period
\$713,686.05	04/01/88 - 05/31/92
\$206,053.87	04/01/88 - 05/31/92

Counsel Associated With This Case:

Assistant Attorney General

Cloudt, Jim B.

OAG Taxation / Austin

Opposing Counsel

Cowling, David E.

Jones Day / Dallas

Lochridge, Robert

Issue: Whether various equipment used by the Plaintiff with its trucks is exempt from use tax as tangible personal property sold to a common carrier for use outside the state. Alternatively, whether the equipment had been taxed as vehicle components under the interstate motor carrier tax and could not be taxed as "accessories." Alternatively, whether taxing 100% of the value of the equipment violates the Commerce Clause because of a lack of substantial nexus and of fair apportionment. Whether all tax was paid on Plaintiff's repair and remodeling contracts and capital assets. Plaintiff also seeks declaratory relief and attorneys' fees.

Status: Trial setting passed. Discovery in progress.

Roark Amusement & Vending, L.P. v. Combs, et al.

Cause Number: D-1-GN-10-003530 AG Case #: 103224986

Filed: 9/30/2010

Sales and Use Tax; Refund, Protest & Declaratory Judgment

Claim Amount	Reporting Period
\$303,542.00	03/01/04 - 09/30/07

Counsel Associated With This Case:

Assistant Attorney General

Van Oort, Kevin OAG Taxation / Austin

Opposing Counsel

Martens, James F. Martens, Todd & Leonard / Austin
Traphagan, Amanda M.

Issue: Whether toys purchased for crane machines are tax exempt as sale for resale. Whether the service provided by crane machines is tax exempt as part of a taxable service. Whether the unsuccessful operation of a crane machine can include possession of a toy by the operator and constitute a legal rental. Whether operation of a crane machine results in the care, custody and control of the machine being transferred to the operator. Whether Plaintiff owes tax on rental payments of equipment located out-of-state. Plaintiff claims the Comptroller has erroneously applied statutes and rules, unconstitutionality of Comptroller Rule 3.301 and Tex. Tax Code §151.151, double taxation, violation of equal protection, due process, equal and uniform taxation, and seeks declaratory relief.

Status: Answer filed.

Roark Amusement & Vending, L.P. v. Strayhorn, et al.

Cause Number: D-1-GN-06-004726 AG Case #: 072431166

Filed: 12/22/2006

Sales Tax; Refund & Declaratory Judgment

Claim Amount	Reporting Period
\$1,027,105.00	10/01/00 - 02/29/04

Counsel Associated With This Case:

Assistant Attorney General

Van Oort, Kevin OAG Taxation / Austin

Opposing Counsel

Martens, James F. Martens, Todd & Leonard / Austin
Seay, Michael B.

Issue: Whether toys purchased for crane machines are tax exempt as sale for resale. Whether the service provided by crane machines is tax exempt as part of a taxable service. Whether the unsuccessful operation of a crane machine can include possession of a toy by the operator and constitute a legal rental. Whether operation of a crane machine results in the care, custody and control of the machine being transferred to the operator. Whether Plaintiff owes tax on rental payments of equipment located out-of-state. Plaintiff claims the Comptroller has erroneously applied statutes and rules, unconstitutionality of Comptroller Rule 3.301 and Tex. Tax Code

§151.151, double taxation, violation of equal protection, due process, equal and uniform taxation, and seeks declaratory relief.

Status: Case consolidated into Cause #D-1-GN-06-004725 on 12/02/09.

Roark Amusement & Vending, L.P. v. Strayhorn, et al.

Cause Number: D-1-GN-06-004725 AG Case #: 072431158

Filed: 12/22/2006

#03-10-00105-CV

#11-0261

Sales Tax; Protest

Claim Amount	Reporting Period
\$443,221.70	10/01/00 - 02/29/04

Counsel Associated With This Case:

Assistant Attorney General

Van Oort, Kevin OAG Taxation / Austin

Opposing Counsel

Martens, James F. Martens, Todd & Leonard / Austin

Seay, Michael B.

Issue: Whether toys purchased for crane machines are tax exempt as sale for resale. Whether the service provided by crane machines is tax exempt as part of a taxable service. Whether the unsuccessful operation of a crane machine can include possession of a toy by the operator and constitute a legal rental. Whether operation of a crane machine results in the care, custody and control of the machine being transferred to the operator. Whether Plaintiff owes tax on rental payments of equipment located out-of-state. Plaintiff claims the Comptroller has erroneously applied statutes and rules, unconstitutionality of Comptroller Rule 3.301 and Tex. Tax Code §151.151, double taxation, violation of equal protection, due process, equal and uniform taxation, and seeks declaratory relief.

Status: Case consolidated with D-1-GN-06-004726 and set for MSJ hearing on 12/02/09. Motion to Retain filed 06/01/09. MSJ hearing reset by agreement for 02/17/09. Order granting Defendant's MSJ and denying Plaintiff's Motion for Partial Summary Judgment signed and entered on 02/22/10.

Notice of Appeal filed 02/23/10. Clerk's Record filed 03/25/10. Appellant's brief filed 06/02/10. Appellee's brief filed 07/02/10. Appellant's reply brief filed 08/18/10. Case submitted on oral argument on 12/15/10. Memorandum Opinion issued 01/26/11, reversing the trial court's grant of summary judgment in favor of the State, rendering judgment that Roark is entitled to the exemption, and remand the cause to the trial court for a determination of the amount of the refund to which Roark is entitled. Motion for Rehearing filed 02/10/11; overruled 02/24/11.

Petition for Review filed in the Texas Supreme Court on 04/11/11. Amicus Curiae letter

received 04/19/11. Court requested response on 05/20/11. Response to Petition for Review filed 06/07/11. Petitioner's Reply filed 06/22/11. Brief on the merits requested 08/19/11. Petitioner's Brief filed 09/19/11. Respondent's Brief filed 11/09/11. Petitioner's Reply Brief filed 11/28/11. Case submitted on oral argument on 10/15/12. Opinion issued 03/08/13, affirming the 3rd Court of Appeals' judgment and remanding the case to the trial court for further proceedings.

Robert Davis dba Davis Funeral Chapel v. Combs, et al.

Cause Number: D-1-GN-12-002980 AG Case #: 123370215

Filed: 9/22/2012

Sales and Use Tax; UDJA

Counsel Associated With This Case:

Assistant Attorney General

Cloudt, Jim B. OAG Taxation / Austin

Opposing Counsel

Green, Anthony Fort Worth

Issue: Plaintiff seeks declaratory relief regarding taxability of caskets conveyed as part of a funeral service.

Status: Answer filed.

Root's Rocks, Inc. v. Combs, et al.

Cause Number: D-1-GN-10-004391 AG Case #: 113241509

Filed: 12/17/2010

Sales and Use Tax; Protest

Claim Amount Reporting Period

\$273,052.00 05/01/03 through 02/28/07

Counsel Associated With This Case:

Assistant Attorney General

Van Oort, Kevin OAG Taxation / Austin

Opposing Counsel

Tome, Christopher J. C. Tome Law Firm / Cedar Park

Issue: Whether Plaintiff's books and records accurately receipts subject to sales tax. Whether certain transactions are exempt as out of state sales.

Status: Answer filed.

Ryan, LLC v. Combs

Cause Number: D-1-GN-12-002388 AG Case #: 123357642
Sales and Use Tax; APA & Declaratory Relief

Filed: 8/6/2012

Counsel Associated With This Case:

Assistant Attorney General

Eldred, Charles K. OAG Taxation / Austin

Opposing Counsel

Christian, John Ryan Law Firm, LLP / Austin

Eidman, Mark W. Scott, Douglass & McConnico, L.L.P. / Austin
Sigel, Doug

Issue: Whether Comptroller Rule 3.325(a)(4), detailing the required elements of a refund claim, exceed the scope of §111.104. Plaintiff seeks declaratory relief.

Status: Defendant's Motion for Summary Judgment set for hearing on 04/03/13. Trial set for 05/06/13.

Salim Abbas Merchant v. Combs, et al.

Cause Number: D-1-GN-09-000511 AG Case #: 093107688

Filed: 2/17/2009

Sales and Use Tax; Protest

Counsel Associated With This Case:

Assistant Attorney General

Jones, Matthew C. OAG Taxation / Austin

Opposing Counsel

Canfield, George W. San Antonio

Issue: Plaintiff seeks review under the APA of a sales tax deficiency. Plaintiff claims that the Comptroller used unreliable data and incorrect mark-up percentages.

Status: Discovery in progress.

Sanadco, Inc. and Mahmoud A. Isba aka Moumoud Ahmed Abuisba aka Mike Isba v. Combs, et al.

Cause Number: D-1-GN-10-000902 AG Case #: 113243950
#03-11-00462-CV

Filed: 1/12/2011

Sales and Use Tax; Declaratory Judgment, APA

Claim Amount Reporting Period
\$26,312.00 01/01/08-02/28/09

Counsel Associated With This Case:

Assistant Attorney General

Hohengarten, Jack OAG Taxation / Austin

Opposing Counsel

Jackson, Samuel T. Arlington

Issue: Whether AP92 and AP122 were properly applied in determining Plaintiff's tax liability. Whether the implementation of AP92 and AP122 was in violation of the APA.

Status: Plea to the Jurisdiction granted 07/08/11. Notice of Appeal filed in the Third Court of Appeals on 07/25/11. Appellant's brief filed 08/24/11. Appellee's brief filed 10/13/11. Appellant's Reply Brief filed 12/14/11. Case submitted on oral argument on 01/11/12. Sanadco's Motion for Emergency Relief and Petition for Writ of Injunction denied on 02/24/12. Sanadco's Motion for Emergency Relief was filed in the Third Court; and denied 05/03/12. A Mandamus action was filed in the Texas Supreme Court on 03/07/12 and is being considered by the court.

Shehzad Dhanani v. Combs, et al.

Cause Number: D-1-GN-10-003321 AG Case #: 103224499

Filed: 9/17/2010

Sales and Use Tax; Protest, Injunction & Declaratory Judgment

Claim Amount Reporting Period
\$14,987.77 11/01/05 through 04/30/07

Counsel Associated With This Case:

Assistant Attorney General

Eldred, Charles K. OAG Taxation / Austin

Opposing Counsel

Gamboa, John L. Gamboa & White / Fort Worth

Issue: Whether Plaintiff, as the general manager of a convenience store, is liable for certain tax delinquencies of that entity, including taxes collected but not remitted.

Status: Hearing on Defendants' Motion to Dismiss for Want of Prosecution set for 04/09/13.

Southern Union Company v. Strayhorn, et al.

Cause Number: D-1-GN-06-004637 AG Case #: 062430574

Filed: 12/15/2006

Sales Tax; Refund

Claim Amount	Reporting Period
\$747,733.01	07/01/93 - 06/30/97

Counsel Associated With This Case:

Assistant Attorney General

Cloudt, Jim B. OAG Taxation / Austin

Opposing Counsel

Eidman, Mark W. Scott, Douglass & McConnico, L.L.P. / Austin
Langenberg, Ray
Hagenswold, R. Eric

Issue: Whether Plaintiff's purchases of gas pipes, valves and meters are exempt from sales and use tax as tangible personal property under the sale for resale exemption.

Status: Answer filed.

Southern Union Gas v. Combs, et al.

Cause Number: D-1-GN-09-001536 AG Case #: 093127603

Filed: 5/14/2009

Sales and Use Tax; Refund

Claim Amount	Reporting Period
\$2,910,000.00	07/01/1997 through 06/30/2001

Counsel Associated With This Case:

Assistant Attorney General

Cloudt, Jim B. OAG Taxation / Austin

Opposing Counsel

Eidman, Mark W. Scott, Douglass & McConnico, L.L.P. / Austin
Hagenswold, R. Eric

Issue: Whether property used in gas processing and distribution is exempt under the manufacturing exemption. Whether the property is exempt as property used to comply with public health laws. Whether services performed on that property were exempt under §151.3111. Whether pipes, valves, and meters installed on customers' premises are exempt as sales for resale.

Status: Answer filed.

Southwest Royalties, Inc. v. Combs, et al.

Cause Number: D-1-GN-09-004284 AG Case #: 103170106
#03-12-00511-CV

Filed: 12/17/2009

Sales and Use Tax; Refund

Claim Amount	Reporting Period
\$960,000.00	Jan. 1, 1997 through April 30, 2001

Counsel Associated With This Case:

Assistant Attorney General

Jones, Matthew C. OAG Taxation / Austin

Opposing Counsel

Eidman, Mark W. Scott, Douglass & McConnico, L.L.P. / Austin
Langenberg, Ray

Issue: Plaintiff's refund suit raises approximately 50 sales and use tax issues in relation to its production and refining operations. Claims include waste removal, sale for resale, environmental services, and various manufacturing exemption claims.

Status: Judgment for the State on 04/30/12. Notice of Appeal filed 07/30/12. Appellant's Motion for Extension of Time to File Brief filed 09/27/12; granted 10/01/12. Appellant's Second Motion for Extension of Time to File Brief filed 11/01/12; granted 11/05/12. Appellant's Brief filed 12/05/12. Appellee's Motion for Extension of Time to File Brief filed 01/04/13; granted 01/07/13. Appellee's Brief filed 03/05/13. Appellant's Motion for Extension of Time to File Reply Brief filed 03/18/13; granted 03/19/13. Appellant's reply brief due 04/08/13.

Southwest Royalties, Inc. v. Combs, et al.

Cause Number: D-1-GN-12-002550 AG Case #: 123359820

Filed: 8/21/2012

Sales and Use Tax; Protest

Claim Amount	Reporting Period
\$153,330.28	01/01/97 through 04/30/01

Counsel Associated With This Case:

Assistant Attorney General

Jones, Matthew C. OAG Taxation / Austin

Opposing Counsel

Oldham, Kevin Ryan Law Firm, LLP / Austin
Ormiston, Matthew

Sigel, Doug

Issue: Whether the purchase of certain equipment for oil and gas production is eligible for the manufacturing exemption under §151.318. Whether Plaintiff is entitled to an offset of assessed interest.

Status: Answer filed.

Sysco Food Services of Austin, Inc. v. Strayhorn, et al.

Cause Number: GN400465

AG Case #: 041925850

Filed: 2/17/2004

Sales Tax; Protest

Claim Amount	Reporting Period
\$92,357.48	05/01/98 - 04/30/01

Counsel Associated With This Case:

Assistant Attorney General

Cloudt, Jim B. OAG Taxation / Austin

Opposing Counsel

Eidman, Mark W. Scott, Douglass & McConnico, L.L.P. / Austin
Osterloh, Curtis J.

Issue: Whether electricity used to lower the temperature of food products is exempt as electricity used in processing.

Status: Discovery in progress.

Sysco Food Services of Houston, L.P. (fka Sysco Food Service of Houston, Inc.) v. Rylander, et al.

Cause Number: GN100633

AG Case #: 011420734

Filed: 3/1/2001

Sales Tax; Refund & Declaratory Judgment

Claim Amount	Reporting Period
\$196,492.74	01/01/94 - 12/31/96

Counsel Associated With This Case:

Assistant Attorney General

Cloudt, Jim B. OAG Taxation / Austin

Opposing Counsel

Cunningham, Judy M. Attorney at Law / Austin

Blume, James D.

BLUME, FAULKNER, SKEEN & NORTHAM,
PLLC / Richardson

Issue: Whether electricity used to lower the temperature of food products is exempt as electricity used in processing. Whether equipment is exempt for the same reason.

Status: Pending Sysco Food Services of Austin, Inc. v. Strayhorn, et al., Cause #GN400465.

Sysco Food Services of Houston, L.P. (fka Sysco Food Services of Houston, Inc.) v. Strayhorn, et al.

Cause Number: GN302075

AG Case #: 031816119

Filed: 6/13/2003

Sales Tax; Refund & Declaratory Judgment

Claim Amount	Reporting Period
\$270,401.80	07/01/94 - 06/30/98

Counsel Associated With This Case:

Assistant Attorney General

Cloudt, Jim B.

OAG Taxation / Austin

Opposing Counsel

Cunningham, Judy M.

Attorney at Law / Austin

Blume, James D.

BLUME, FAULKNER, SKEEN & NORTHAM,
PLLC / Richardson

Issue: Whether electricity used to lower the temperature of food products is exempt as electricity used in processing. Whether equipment is exempt for the same reason.

Status: Pending Sysco Food Services of Austin, Inc. v. Strayhorn, et al., Cause #GN400465.

Sysco Food Services of San Antonio, LP, et al. v. Combs

Cause Number: D-1-GN-09001026

AG Case #: 093116531

Filed: 3/31/2009

Sales and Use Tax; Refund

Claim Amount	Reporting Period
\$239,634.20	01/01/02 through 09/30/05

Counsel Associated With This Case:

Assistant Attorney General

Cloudt, Jim B.

OAG Taxation / Austin

Opposing Counsel

Osterloh, Curtis J.

Scott, Douglass & McConnico, L.L.P. / Austin

Issue: Whether electricity used to lower the temperature of food products is exempt as electricity used in processing.

Status: Answer filed.

Tara Levy, Robert Tycast, Vivian Daywood, John Butler, Rocky & Linda Piazza and Paul DeNucci, et al. v. Combs, et al.

Cause Number: D-1-GN-10-001182 AG Case #: 103191029
#03-10-00648-CV

Filed: 4/13/2010

Sales and Use Tax; Refund

Claim Amount	Reporting Period
\$1,604,367.17	Comp USA
\$11,017,104.44	Best Buy
\$1,999,730.71	Office Max

Counsel Associated With This Case:

Assistant Attorney General

Seaquist, Gunnar

OAG Taxation / Austin

Opposing Counsel

Perlmutter, Mark L.

Perlmutter & Schuelke, L.L.P. / Austin

Issue: Whether claimant had standing to present the refund claim. Whether the claimant's documentation was sufficient to verify the claimed refund amount. Whether certain transactions are barred by the statute of limitations.

Status: Comptroller's Plea to the Jurisdiction considered 07/20/10. Final Order granting Comptroller's PTJ entered 09/03/10. Notice of Appeal filed 09/23/10. Appellant's brief filed 12/06/10. Appellee's Brief filed 01/18/11. Appellant's Reply Brief filed 02/17/11. Case submitted on oral argument on 04/13/11. Appellant's Notice filed 04/29/11. Opinion issued 07/20/12, affirming the trial court's judgment. Motion for Rehearing filed 08/06/12; denied 02/22/13. Second Opinion issued 02/22/13, withdrawing the Opinion issued 07/20/12 and affirming the trial court's judgment.

Tecpetrol Operating, LLC v. Combs, et al.

Cause Number: D-1-GN-10-002353 AG Case #: 103225868

Filed: 7/9/2010

Sales and Use Tax; Refund

Claim Amount	Reporting Period
\$89,888.00	06/01/04 - 09/30/07

Counsel Associated With This Case:

Assistant Attorney General

Jones, Matthew C. OAG Taxation / Austin

Opposing Counsel

Langenberg, Ray Scott, Douglass & McConnico, L.L.P. / Austin
Britt, Steve

Issue: Whether certain compressors used to move natural gas are subject to the manufacturing exemption.

Status: Answer filed.

Texas Gulf, Inc. v. Bullock, et al.

Cause Number: 485,228

AG Case #: 90311185

Filed: 6/5/1990

Sales Tax; Refund

Claim Amount	Reporting Period
\$294,000.00	01/01/85 - 06/30/88

Counsel Associated With This Case:

Assistant Attorney General

Jones, Matthew C. OAG Taxation / Austin

Opposing Counsel

Lipstet, Ira A. DuBois Bryant Campbell & Schwartz, L.L.P. /
Austin

Issue: Are pipes exempt as manufacturing equipment or taxable as intra-plant transportation.

Status: Inactive.

Texas Health Presbyterian Hospital Denton v. Combs, et al.

Cause Number: D-1-GN-12-003105 AG Case #: 123371171

Filed: 9/27/2012

Sales and Use Tax; APA & UDJA

Counsel Associated With This Case:

Assistant Attorney General

Jones, Matthew C. OAG Taxation / Austin

Opposing Counsel

Ryan, Kory L.
Meisel, Seth E.

Ryan Law Firm, LLP / Austin

Issue: Plaintiff asserts refund claim based on multiple grounds, including: data processing, sale for resale, multi-state use, temporary storage and charitable purchases.

Status: Discovery in progress.

Tree of Life, Inc. v. Combs, et al.

Cause Number: D-1-GN-11-003402 AG Case #: 113300008

Filed: 11/4/2011

Sales and Use Tax; Bill of Review

Counsel Associated With This Case:

Assistant Attorney General

Cloudt, Jim B.

OAG Taxation / Austin

Opposing Counsel

Tourtellotte, Tom

Hance Scarborough, L.L.P. / Austin

Issue: Plaintiff seeks to vacate the dismissal of D-1-GN-06-002103 for want of prosecution.

Status: Petition to reinstate D-1-GN-06-002103 granted 05/03/12.

Tree of Life, Inc. v. Strayhorn, et al.

Cause Number: D-1-GN-06-002103 AG Case #: 062367701

Filed: 6/9/2006

Sales Tax; Refund & Declaratory Judgment

Claim Amount	Reporting Period
\$200,000.00	01/01/97 - 12/31/00

Counsel Associated With This Case:

Assistant Attorney General

Cloudt, Jim B.

OAG Taxation / Austin

Opposing Counsel

Cunningham, Judy M.

Attorney at Law / Austin

Issue: Whether electricity used to lower the temperature of food products is exempt as electricity used in processing. Whether the process causes a physical change to the products. Whether packing supplies and replacement parts of processing equipment qualify as manufacturing equipment and exempt from sales tax. Whether the Comptroller violated the rules of statutory construction. Plaintiff claims violation of equal and uniform taxation. Plaintiff also seeks attorneys' fees.

Status: Case reinstated on 05/03/12.

Tres Palacios Gas Storage, LLC v. Combs, et al.

Cause Number: D-1-GN-12-001722 AG Case #: 123338972

Filed: 6/7/2012

Sales and Use Tax; Refund

Claim Amount	Reporting Period
\$1,530,870.00	10/01/07 through 11/30/08

Counsel Associated With This Case:

Assistant Attorney General

Cloudt, Jim B. OAG Taxation / Austin

Opposing Counsel

Ohlenforst, Cynthia M. K&L Gates, LLP / Dallas
Russell, Andrew B.
Seekins, Angela J.

Issue: Whether the purchase of equipment for a natural gas distribution facility is eligible for the manufacturing exemption under §151.318.

Status: Answer filed.

U.S. Food Service, Inc. f/k/a White Swan, Inc. v. Combs, et al.

Cause Number: D-1-GN-11-002611 AG Case #: 113287874

Filed: 8/29/2011

Sales Tax; Bill of Review

Counsel Associated With This Case:

Assistant Attorney General

Cloudt, Jim B. OAG Taxation / Austin

Opposing Counsel

Tourtellotte, Tom Hance Scarborough, L.L.P. / Austin

Issue: Plaintiff seeks to vacate dismissal of GN304767 for want of prosecution.

Status: Petition to reinstate GN304767 granted 05/03/12.

U.S. Foodservice, Inc., et al. v. Combs, et al.

Cause Number: D-1-GN-09-003215 AG Case #: 093153260

Filed: 9/18/2009

Sales and Use Tax; Refund

Claim Amount Reporting Period
\$48,908.29 07/01/1998 through 07/31/2002

Counsel Associated With This Case:

Assistant Attorney General

Cloudt, Jim B. OAG Taxation / Austin

Opposing Counsel

Tourtellotte, Tom Hance Scarborough, L.L.P. / Austin

Issue: Whether electricity used to lower temperature of food products is exempt as electricity used in processing.

Status: Answer filed.

U.S. Foodservices, Inc. v. Combs, et al.

Cause Number: D-1-GN-10-000060 AG Case #: 103174488 Filed: 1/7/2010

Sales and Use Tax; Refund

Claim Amount Reporting Period
\$200,000.00 (Plus penalty and interest)06/01/01 thru 09/30/04

Counsel Associated With This Case:

Assistant Attorney General

Cloudt, Jim B. OAG Taxation / Austin

Opposing Counsel

Cunningham, Judy M. Attorney at Law / Austin

Issue: Whether electricity used to lower the temperature of food products is exempt as electricity used in processing. Petition also asserts manufacturing exemption claims for replacement parts, wrapping & packaging materials and certain work clothes.

Status: Answer filed.

United Space Alliance, LLC v. Combs, et al.

Cause Number: D-1-GN-12-001619 AG Case #: 123338261 Filed: 5/29/2012

Sales and Use Tax; Protest

Claim Amount Reporting Period
\$1,850,588.81 07/01/03 through 12/31/09

Counsel Associated With This Case:

Assistant Attorney General

Cloudt, Jim B. OAG Taxation / Austin

Opposing Counsel

Sigel, Doug Scott, Douglass & McConnico, L.L.P. / Austin

Issue: Plaintiff claims a sale for resale exemption on services and TPP resold to the federal government. Whether electricity consumed by Plaintiff is eligible for exemption under §151.317 and/or §151.318. Plaintiff also challenges the sampling methodology applied in a sales tax audit.

Status: Answer filed.

Verizon Business Network Services, Inc. v. Compt. Et. Al.

Cause Number: D-1-GN-07-004221 AG Case #: 072484389
#07-11-00025-CV

Filed: 12/7/2007

Sales Tax; Refund

Claim Amount	Reporting Period
\$20,179,336.77	01/01/96 - 03/31/02

Counsel Associated With This Case:

Assistant Attorney General

Van Oort, Kevin OAG Taxation / Austin

Opposing Counsel

Eidman, Mark W. Scott, Douglass & McConnico, L.L.P. / Austin
Langenberg, Ray

Issue: Whether programming services were taxable. If the services are taxable, whether their sale or use occurred in Texas.

Status: Bifurcated trial held 01/19/10. Case submitted to court after trial on 01/20/10. Post-submission briefs submitted on 02/03/10. Court ruled for Defendants on creation of TPP and first use in Texas, and against Defendants on delivery of other TPP (non-custom software). Trial on bifurcation portion on 10/04/10 in favor of Plaintiff. Final Judgment entered 10/29/10. Notice of Appeal filed by Verizon on 12/03/10. Case transferred to Amarillo Court of Appeals on 01/25/11. Appellant's Brief filed 04/04/11; oral argument requested. Appellee's brief filed 05/05/11. Appellant's Reply Brief filed 05/31/11. Appellant's Motion for Oral Argument filed 06/27/11. Appellee's Response filed 06/30/11. Appellant's Motion for Oral

Argument denied 07/12/11. Case submitted on oral argument on 01/09/12. Appellee and Appellant Letter Briefs filed 02/14/12.

W. Robert Brown v. Combs, et al.

Cause Number: D-1-GN-11-000338 AG Case #: 113248231

Filed: 2/1/2011

Sales and Use Tax; Protest

Claim Amount	Reporting Period
\$21,228.61	04/01/03 - 06/30/03

Counsel Associated With This Case:

Assistant Attorney General

Eldred, Charles K.	OAG Taxation / Austin
--------------------	-----------------------

Opposing Counsel

Tamborello, Gus G.	Houston
--------------------	---------

Issue: Whether sale of an aircraft qualified as an exempt sale of the seller's entire operating assets. Whether the assessment was barred by the 4-year statute of limitations.

Status: Discovery in progress.

Walton Enterprises, Ltd. v. Combs, et al.

Cause Number: D-1-GN-12-002094 AG Case #: 123346066

Filed: 7/12/2012

Sales and Use Tax; Refund

Claim Amount	Reporting Period
\$99,567.77	

Counsel Associated With This Case:

Assistant Attorney General

Bolson, Anthony	OAG Taxation / Austin
-----------------	-----------------------

Opposing Counsel

Pullen, Eric A.	Pulman, Cappuccio, Pullen & Benson, LLP / San Antonio
-----------------	---

Sonsino, B. Raphael

Issue: Whether signs installed by Plaintiff become improvements to realty or instead remain tangible personal property. Whether Plaintiff's purchase of electricity and natural gas should be exempt under §151.318.

Status: Answer filed.

Warren Transportation, LLC v. Combs, et al.

Cause Number: D-1-GN-12-002173 AG Case #: 123348344

Filed: 7/9/2012

Sales and Use Tax; Protest, UDJA & APA

Claim Amount	Reporting Period
\$348,991.00	07/01/2007 through 09/30/2007

Counsel Associated With This Case:

Assistant Attorney General

Jones, Matthew C. OAG Taxation / Austin

Opposing Counsel

Martens, James F. Martens, Todd & Leonard / Austin
Traphagan, Amanda M.
Leonard, Lacy L.

Issue: Whether Plaintiff's purchase of an aircraft was eligible for exemption as a sale for resale. Whether the Comptroller applied an economic substance policy subject to the APA notice and comment requirements. Plaintiff also seeks declaratory relief under the APA and UDJA.

Status: Trial set for 06/10/13.

Watson Sysco Food Services, Inc. v. Strayhorn, et al.

Cause Number: D-1-GN-06-002879 AG Case #: 062397849

Filed: 8/10/2006

Sales Tax; Protest

Claim Amount	Reporting Period
\$63,720.38	04/01/01 - 07/31/04

Counsel Associated With This Case:

Assistant Attorney General

Cloudt, Jim B. OAG Taxation / Austin

Opposing Counsel

Hagenswold, R. Eric Scott, Douglass & McConnico, L.L.P. / Austin
Osterloh, Curtis J.

Issue: Whether electricity used to lower the temperature of food products is exempt as electricity used in processing.

Status: Discovery in progress.

Weatherization Management Group, LLC, In re

Cause Number: D-1-GN-12-000456 AG Case #: 123309676

Filed: 2/17/2012

Sales and Use Tax; Injunction

Claim Amount Reporting Period

\$100,000.00

Counsel Associated With This Case:

Assistant Attorney General

Jones, Matthew C.

OAG Taxation / Austin

Opposing Counsel

Wood, Mary E.

Meadows, Collier, Reed, Cousins, Crouch &
Ungerman, LLP / Dallas

Issue: Plaintiff challenges the requirement to post a security bond. Plaintiff seeks injunctive relief.

Status: Answer filed.

White Swan, Inc. v. Strayhorn, et al.

Cause Number: GN304767

AG Case #: 041904608

Filed: 12/18/2003

Sales Tax; Refund

Claim Amount Reporting Period

\$415,185.61 10/01/93 - 12/31/97

Counsel Associated With This Case:

Assistant Attorney General

Cloudt, Jim B.

OAG Taxation / Austin

Opposing Counsel

Cunningham, Judy M.

Attorney at Law / Austin

Issue: Whether the purchase of electricity used to lower the temperature of food products is exempt under Tax Code Sections 151.317 and 151.318. Whether the process causes a physical change to the products. Whether the decision of the Comptroller violated the statute and long-standing Comptroller policy.

Status: Discovery in progress.

White Swan, Inc. v. Strayhorn, et al.

Cause Number: D-1-GN-06-002987 AG Case #: 062398086

Filed: 8/17/2006

Sales Tax; Refund & Declaratory Judgment

Claim Amount	Reporting Period
\$219,297.54	01/01/98 - 12/31/00

Counsel Associated With This Case:

Assistant Attorney General

Cloudt, Jim B. OAG Taxation / Austin

Opposing Counsel

Cunningham, Judy M. Attorney at Law / Austin

Issue: Whether the purchase of electricity used to lower the temperature of food products is exempt under Tax Code Sections 151.317 and 151.318. Whether the process causes a physical change to the products. Whether the purchases of packing supplies and repairs to and replacement parts of processing are exempt from sales tax. Whether the decision of the Comptroller violated the rules of statutory construction and long-standing Comptroller policy. Plaintiff also seeks attorneys' fees.

Status: Discovery in progress.

Wyndham International Operating Partnership, LP v. Strayhorn, et al.

Cause Number: D-1-GN-06-004260 AG Case #: 062425574

Filed: 11/9/2006

Sales Tax; Refund

Claim Amount	Reporting Period
\$31,283.31	01/01/99 - 09/30/02

Counsel Associated With This Case:

Assistant Attorney General

Van Oort, Kevin OAG Taxation / Austin

Opposing Counsel

Bonilla, Ray Ray, Wood & Bonilla, L.L.P. / Austin

Issue: Whether certain amenity and consumable items such as shampoo, stationery and similar items resold to hotel guests are exempt from sales tax as sales for resale.

Status: Answer filed. Court sent Notice of DWOP on 04/03/09. Plaintiff's Amended Motion to Retain filed and granted 08/19/09. Case abated pending Doubletree DTWC v. Combs appeal.

Zimmer US, Inc. v. Combs, et al.

Cause Number: D-1-GN-09-002096 AG Case #: 093136620
#03-11-00178-CV

Filed: 6/30/2009

Sales and Use Tax; Refund

Claim Amount	Reporting Period
\$947,827.00	09/01/03 through 02/28/07

Counsel Associated With This Case:

Assistant Attorney General

Johnson, Ronald OAG Taxation / Austin

Opposing Counsel

Eidman, Mark W. Scott, Douglass & McConnico, L.L.P. / Austin
Langenberg, Ray

Issue: Plaintiff claims that surgical instrument kits used to install prosthetic devices are "supplies" under §151.313 (a)(5). Alternatively, Plaintiff claims that the kits are either purchased for resale or are donated to an exempt organization.

Status: Hearing on Cross Motions for Summary Judgment held on 02/23/11. Summary Judgment for Defendants entered on 02/24/11. Notice of Appeal filed 03/25/11. Appellant's Brief filed 05/31/11. Appellee's brief filed 6/29/11. Appellant's Reply Brief filed 07/19/11. Case submitted on oral argument 10/19/11. Opinion issued 02/09/12, reversing the district court's judgment. Appellee's Motion for Rehearing filed 03/09/12; overruled 04/25/12. Mandate issued 07/06/12.

Insurance Tax

American National Insurance Company v. Combs, et al.

Cause Number: D-1-GN-11-002014 AG Case #: 113278345

Filed: 7/6/2011

Gross Premium Tax & Maintenance Tax Tax; Refund, APA, UDJA

Claim Amount	Reporting Period
\$1,469,527.13	1999-2002

Counsel Associated With This Case:

Assistant Attorney General

Jones, Matthew C. OAG Taxation / Austin

Opposing Counsel

Conway, Susan G. Graves, Dougherty, Hearon & Moody / Austin
Cabaniss, Boyce C.

Issue: Whether certain premiums collected by Plaintiff are exempt as premiums paid for reinsurance.

Status: Answer filed.

American National Life Insurance Company of Texas v. Combs, et al.

Cause Number: D-1-GN-11-002018 AG Case #: 113278469

Filed: 7/6/2011

Gross Premium Tax & Maintenance Tax Tax; Refund, APA, UDJA

Claim Amount	Reporting Period
\$614,142.00	1999-2002

Counsel Associated With This Case:

Assistant Attorney General

Jones, Matthew C. OAG Taxation / Austin

Opposing Counsel

Conway, Susan G. Graves, Dougherty, Hearon & Moody / Austin
Cabaniss, Boyce C.

Issue: Whether certain premiums collected by Plaintiff are exempt as premiums paid for reinsurance.

Status: Answer filed.

Argonaut Insurance Company and Argonaut Great Central v. Combs, et al.

Cause Number: D-1-GN-11-001584 AG Case #: 113269278

Filed: 5/26/2011

Gross Premium & Maintenance Tax; Protest

Claim Amount	Reporting Period
\$1,157,588.33	01/01/2006 through 12/31/09

Counsel Associated With This Case:

Assistant Attorney General

Jones, Matthew C.	OAG Taxation / Austin
-------------------	-----------------------

Opposing Counsel

Pauerstein, Jonathan D.	Rosenthal Pauerstein Sandoloski Agather LLP / San Antonio
-------------------------	--

Bergman, Alia M.

Issue: Whether premium payments received by Defendants should be characterized as reinsurance premiums.

Status: Discovery in progress. Trial set for 08/12/13.

Fidelity National Title Ins. Co. v. Combs, et al.

Cause Number: D-1-GN-10-001722 AG Case #: 103198883

Filed: 5/27/2010

Gross Premium Tax; Protest & UDJA

Claim Amount	Reporting Period
\$954,557.00	2009 to 2010

Counsel Associated With This Case:

Assistant Attorney General

Jones, Matthew C.	OAG Taxation / Austin
-------------------	-----------------------

Opposing Counsel

Burgess, Linda	Winstead P.C. / Austin
----------------	------------------------

Issue: Whether imposition of a premium tax on the entire amount of a title insurance premium is violative of:

- i) the equal protection clauses of the U.S. and Texas Constitutions and
- ii) the equal and uniform taxation provision of the Texas Constitution

Status: Answer filed.

Imperial Fire and Casualty Company v. Combs, et al.

Cause Number: D-1-GN-12-002808 AG Case #: 123362873

Filed: 9/11/2012

Retaliatory Tax; Protest

Claim Amount	Reporting Period
\$962,294.08	01/01/06 through 12/31/08

Counsel Associated With This Case:

Assistant Attorney General

Jones, Matthew C.	OAG Taxation / Austin
-------------------	-----------------------

Opposing Counsel

Oldham, Kevin	Ryan Law Firm, LLP / Austin
Ormiston, Matthew	

Issue: Whether the Comptroller properly excluded certain investment credits in calculating retaliatory tax liability of a foreign insurer operating in Texas. Whether the Comptroller's application of Chapter 281 of the Insurance Code violates the Equal Protection Clause of the U.S. Constitution.

Status: Trial set for 07/29/13.

Standard Life and Accident Insurance Company v. Combs, et al.

Cause Number: D-1-GN-11-002020 AG Case #: 113278428

Filed: 7/6/2011

Gross Premium Tax & Maintenance Tax Tax; Refund, APA, UDJA

Claim Amount	Reporting Period
\$292,098.81	1999-2002

Counsel Associated With This Case:

Assistant Attorney General

Jones, Matthew C.	OAG Taxation / Austin
-------------------	-----------------------

Opposing Counsel

Conway, Susan G.	Graves, Dougherty, Hearon & Moody / Austin
Cabaniss, Boyce C.	

Issue: Whether certain premiums collected by Plaintiff are exempt as premiums paid for reinsurance.

Status: Answer filed.

Warranty Underwriters Insurance Company v. Rylander, et al.

Cause Number: 99-12271

AG Case #: 991226739

Filed: 10/20/1999

Insurance Tax; Protest & Declaratory Judgment

Claim Amount	Reporting Period
\$416,462.73	1993 - 1997
\$214,893.74	1993 - 1997

Counsel Associated With This Case:

Assistant Attorney General

Jones, Matthew C. OAG Taxation / Austin

Opposing Counsel

White, Raymond E. McGinnis, Lochridge & Kilgore, LLP / Austin

Issue: Whether the Comptroller improperly included amounts not received by Plaintiff in Plaintiff's gross premiums tax base. Whether any maintenance tax is payable on Plaintiff's business of home warranty insurance. Whether the Comptroller is bound by the prior actions and determinations of the Texas Department of Insurance. Whether the assessments of tax violate due process and equal taxation. Whether penalty and interest should have been waived.

Status: Trial previously set for 07/30/12 has been passed.

Other Taxes

35 Bar & Grill, LLC, et al. v. Compt., et al.

Cause Number: D-1-GN-08-002535 AG Case #: 082520511

Filed: 7/16/2008

Other Tax; Protest

Claim Amount	Reporting Period
\$1,913,112.25	Jan. - Apr. 2008

Counsel Associated With This Case:

Assistant Attorney General

Van Oort, Kevin OAG Taxation / Austin

Opposing Counsel

Deegear III, James O.
Matthews-Kasson, Michell

Issue: Whether the Sexually Oriented Business fee is unconstitutional. Plaintiff also claims due process violations, and seeks declaratory and injunctive relief.

Status: Answer filed.

A & D Interests, Inc., dba Heartbreakers v. Compt., et al.

Cause Number: D-1-GN-08-002410 AG Case #: 082519083

Filed: 7/10/2008

Other Tax; Protest

Claim Amount	Reporting Period
\$67,785.00	Jan. - Apr. 2008

Counsel Associated With This Case:

Assistant Attorney General

Van Oort, Kevin OAG Taxation / Austin

Opposing Counsel

Pianelli, James V. Houston

Issue: Whether the Sexually Oriented Business fee is unconstitutional.

Status: Discovery abated until resolution of Texas Entertainment case.

Badger Tavern L.P. et al. v. Susan Combs, Compt., et al.

Cause Number: D-1-GN-08-003794 AG Case #: 082534447

Filed: 10/20/2008

Other Tax; Protest

Claim Amount Reporting Period

\$21,065.00 Apr. - June 2008

Counsel Associated With This Case:

Assistant Attorney General

Van Oort, Kevin OAG Taxation / Austin

Opposing Counsel

Swander, Steven H. Fort Worth

Issue: Whether the Sexually Oriented Business fee is unconstitutional.

Status: Discovery abated until resolution of Texas Entertainment case.

Bassam Jaber Hantouli v. Susan Combs, Compt., et al.

Cause Number: D-1-GN-08-003547 AG Case #: 082531468

Filed: 9/26/2008

Mixed Beverage Gross Receipts Tax; Declaratory Judgment

Claim Amount Reporting Period

\$352,819.92 Jan. 1, 2003 - Aug. 31, 2006

Counsel Associated With This Case:

Assistant Attorney General

Cloudt, Jim B. OAG Taxation / Austin

Opposing Counsel

Gamboa, John L. Gamboa & White / Fort Worth

Issue: Whether the Comptroller correctly estimated Plaintiff's tax on beer sales. Whether penalty and interest should be waived. Plaintiff seeks declaratory and injunctive relief.

Status: Non-Jury trial previously set for 09/26/11 has been passed by agreement. PTJ filed 11/12/12.

Benelux Corp., dba The Palazzo & Ziggfeld's Entertainment, Inc., dba Expose v. Susan Combs, Compt., et al.

Cause Number: D-1-GN-08-003385 AG Case #: 082529652

Filed: 9/16/2008

Other Tax; Protest

Claim Amount Reporting Period
\$70,620.00 Apr. - June 2008

Counsel Associated With This Case:

Assistant Attorney General

Van Oort, Kevin OAG Taxation / Austin

Opposing Counsel

Swander, Steven H. Fort Worth

Issue: Whether the Sexually Oriented Business fee is unconstitutional.

Status: Answer filed.

Benelux Corp., dba, et al. v. Compt., et al.

Cause Number: D-1-GN-08-002489 AG Case #: 082520487

Filed: 7/14/2008

Other Tax; Protest

Claim Amount Reporting Period
\$91,240.00 Jan. - Apr. 2008

Counsel Associated With This Case:

Assistant Attorney General

Van Oort, Kevin OAG Taxation / Austin

Opposing Counsel

Swander, Steven H. Fort Worth

Issue: Whether the Sexually Oriented Business fee is unconstitutional. Plaintiff also seeks declaratory relief and attorney's fees.

Status: Answer filed.

Combs, et al. v. Texas Entertainment Association, Inc. and Karpod, Inc.

Cause Number: D-1-GN-07-004179 AG Case #: 123363707

Filed: 12/7/2007

#03-08-00213-CV

#09-0481

#03-12-00527-CV

S.O.B. Fee Tax; Declaratory Judgment & Injunction

Claim Amount Reporting Period
2008

Counsel Associated With This Case:

Assistant Attorney General

Van Oort, Kevin OAG Taxation / Austin

Opposing Counsel

Whitehead, G. Stewart Winstead P.C. / Austin

Issue: Whether collection of a fee on sexually oriented businesses where alcohol is consumed violates the First Amendment as an illegal restriction on free speech. Whether the fee is an occupation tax that violates equal protection and fails to allocate revenue to public.

Status: Plaintiffs' application for temporary injunction was denied on 12/18/07. Plaintiffs filed a Motion for Partial Summary Judgment on 12/21/07, and set it for a hearing on 01/22/08. Defendants filed a Conditional Motion for Partial Summary Judgment and Motion for Leave to Supplement the Motion or for Continuance on 12/28/07. The parties agreed to continue the hearing until 02/05/08 at 2 p.m. The parties' responses are due 01/29/08. Hearing on Plaintiff's Motion for Partial Summary Judgment held on 02/05/08. Plaintiff's Motion for Partial Summary Judgment was denied 03/04/08. Court signed judgment for Plaintiffs on 03/28/08. Findings of Fact and Conclusions of Law signed 05/07/08. Additional Findings of Fact and Conclusions of Law signed 06/10/08. Motion to Supersede & Petition for Mandamus proceedings. Appellants' brief filed 08/11/08. Argued by Solicitor General on 02/11/09. Opinion issued 06/05/09, affirming district court's judgment. The Comptroller filed a Petition for Review with the Texas Supreme Court on 06/11/09. Response filed 07/10/09. Briefing on the merits requested 08/26/09. Petitioner's Brief filed 09/25/09. Respondent's Brief filed 10/15/09. Petitioner's Reply Brief filed 10/30/09. Case submitted on oral argument on 03/25/10. Opinion issued 08/26/11, reversing the judgment of the Court of Appeals and remanding the case to the trial court for further proceedings. Petition for Writ of Certiorari filed with the U.S. Supreme Court on 11/23/11; denied 01/23/12. Case on Remand in District Court for remaining issues. Judgment holding the fee constitutional signed 07/09/12. Plaintiff's Notice of Appeal filed 08/08/12. State filed its Notice of Appeal on 09/04/12. Joint Appellant and Appellee's Motions filed 10/30/12. Appellant's Brief filed 11/05/12. Cross-Appellant's Brief filed 12/05/12. Cross-Appellee's Brief filed 01/07/13. Cross-Appellant's Reply Brief filed 01/22/13. Case set for submission on oral argument on 04/24/13 at 9:00 a.m.

D. Houston, Inc., dba v. Compt., et al.

Cause Number: D-1-GN-08-002483 AG Case #: 082519117

Filed: 7/14/2008

Other Tax; Protest

Claim Amount	Reporting Period
\$482,440.00	Jan. - Apr. 2008

Counsel Associated With This Case:

Assistant Attorney General

Van Oort, Kevin

OAG Taxation / Austin

Opposing Counsel

Monshaugen, Ronald A.

Monshaugen & Van Huff, P.C. / Houston

Van Huff, Albert T.

Issue: Whether the Sexually Oriented Business fee is unconstitutional.

Status: Answer filed.

Dickens, Larry & Mary and Kevin & Jennifer Zaputil v. Combs and Connie Perry, Grimes County Tax Assessor and Collector

Cause Number: D-1-GN-10-001909 AG Case #: 072457880

Filed: 6/1/2007

Motor Vehicle Tax; Refund & Declaratory Judgment

Claim Amount Reporting Period

\$180.00 2007

Counsel Associated With This Case:

Assistant Attorney General

Mather, Melissa

OAG Taxation / Austin

Opposing Counsel

Clevenger, Ty

Attorney at Law / Bryan

Issue: Plaintiffs claim Section 152.023 of the Tax Code violates the Privileges and Immunities Clause of Article IV, Section 2 of the United States Constitution; the Commerce Clause of Article I, Section 8 of the United States Constitution; and the Privileges and Immunities Clause and the Equal Protection Clause of the Fourteenth Amendment to the United States Constitution. Plaintiffs also seek attorneys' fees.

Status: Case transferred to Travis County. Court sent Notice of DWOP. Plaintiff filed Motion to Retain and Motion for Summary Judgment on 06/30/11. Motion to Retain granted 09/29/11. Plaintiff filed a Motion for Protective Order on 11/30/11, seeking to avoid responding to certain discovery requests sent by the Comptroller. Notice of DWOP sent 10/05/12, noting that case will be dismissed on 11/02/12 at 1:45 p.m. unless motion to retain is filed. No motion to retain filed as of 03/25/13.

El Paso Entertainment, Inc. dba v. Compt., et al.

Cause Number: D-1-GN-08-002548 AG Case #: 082520578

Filed: 7/21/2008

Other Tax; Protest

Claim Amount Reporting Period
\$64,767.00 Jan. - Apr. 2008

Counsel Associated With This Case:

Assistant Attorney General

Van Oort, Kevin OAG Taxation / Austin

Opposing Counsel

Swander, Steven H. Fort Worth

Issue: Whether the Sexually Oriented Business fee is unconstitutional. Plaintiff also seeks declaratory relief and attorney's fees.

Status: Answer filed.

Emirates, Inc. v. Combs, et al.

Cause Number: D-1-GN-11-002349 AG Case #: 113282073

Filed: 8/3/2011

Motor fuel tax Tax; Refund

Claim Amount Reporting Period
\$115,248.00 12/01/2007 through 12/31/2007

Counsel Associated With This Case:

Assistant Attorney General

Van Oort, Kevin OAG Taxation / Austin

Opposing Counsel

Osterloh, Curtis J. Scott, Douglass & McConnico, L.L.P. / Austin

Britt, Steve

Issue: Whether Plaintiff's purchase of aviation fuel is exempt under §162.204(a)(6).

Status: Defendants' Plea to the Jurisdiction denied 06/11/12.

Enterprise Operating Co., Inc., dba v. Compt., et al.

Cause Number: D-1-GN-08-002575 AG Case #: 082520545

Filed: 7/21/2008

Other Tax; Protest

Claim Amount Reporting Period
\$76,780.00 Jan. - Apr. 2008

Counsel Associated With This Case:

Assistant Attorney General

Van Oort, Kevin OAG Taxation / Austin

Opposing Counsel

Serper, Lauren M. Houston

Issue: Whether the Sexually Oriented Business fee is unconstitutional.

Status: Discovery suspended by Rule 11 Agreement. Pending final disposition of Texas Entertainment case.

ER Gaston, Ltd. dba The Elbow Room v. Combs

Cause Number: D-1-GN-12-002744 AG Case #: 123359804

Filed: 9/5/2012

Mixed Beverage Gross Receipts Tax; Injunctive Relief, UDJA & APA

Claim Amount Reporting Period

\$105,935.31 07/01/04 through 05/31/12

Counsel Associated With This Case:

Assistant Attorney General

Jones, Matthew C. OAG Taxation / Austin

Opposing Counsel

Tresnicky, John M. The Lorenzana Law Firm, PC / Round Rock

Lorenzana, Jr., Elias V.

Issue: Whether the Comptroller's mixed beverage tax audit procedures constitute an APA rule and were not adopted in accordance with the APA. Plaintiff also challenges the imposition of penalty. Plaintiff seeks injunctive and declaratory relief.

Status: Defendant's Plea to the Jurisdiction and Response to Plaintiff's Request for Temporary Restraining Order filed 09/06/12. Order Denying Temporary Restraining Order entered 09/07/12.

FW, Inc. and S & S Bros., Inc. v. Compt., et al.

Cause Number: D-1-GN-08-002617 AG Case #: 082526575

Filed: 7/21/2008

Other Tax; Protest

Claim Amount Reporting Period

\$23,685.00 FW, Inc.

\$15,881.25 S&S Bros, Inc.

Counsel Associated With This Case:

Assistant Attorney General

Van Oort, Kevin OAG Taxation / Austin

Opposing Counsel

Deegear III, James O.
Matthews-Kasson, Michell

Issue: Whether the Sexually Oriented Business fee is unconstitutional.

Status: Answer filed.

Golden Productions JCG Fort Worth LLC., dba v. Compt., et al.

Cause Number: D-1-GN-08-002522 AG Case #: 082519992 Filed: 7/16/2008

Other Tax; Protest

Claim Amount	Reporting Period
\$11,055.00	Jan. - Apr. 2008

Counsel Associated With This Case:

Assistant Attorney General

Van Oort, Kevin OAG Taxation / Austin

Opposing Counsel

Swander, Steven H. Fort Worth

Issue: Whether the Sexually Oriented Business fee is unconstitutional. Plaintiff also seeks declaratory relief and attorney's fees.

Status: Answer filed.

I Gotcha, Inc., dba, et al. v. Compt., et al.

Cause Number: D-1-GN-08-002546 AG Case #: 082520503 Filed: 7/17/2008

Other Tax; Protest

Claim Amount	Reporting Period
\$79,195.00	Jan. - Apr. 2008

Counsel Associated With This Case:

Assistant Attorney General

Van Oort, Kevin OAG Taxation / Austin

Opposing Counsel

Gamboa, John L.

Gamboa & White / Fort Worth

Issue: Whether the Sexually Oriented Business fee is unconstitutional.

Status: Answer filed.

Isis Partners, L.P., et al. vs. Combs, et al.

Cause Number: D-1-GN-07-002828 AG Case #: 072470107

Filed: 9/4/2007

Mixed Beverage Gross Receipts Tax; Declaratory Judgment

Claim Amount Reporting Period

\$20,409.70 09/01/02 through 11/30/05

Counsel Associated With This Case:

Assistant Attorney General

Cloudt, Jim B.

OAG Taxation / Austin

Opposing Counsel

Bonilla, Ray

Ray, Wood & Bonilla, L.L.P. / Austin

Issue: Plaintiff claims that the Comptroller did not properly compute liability for mixed beverage gross receipts tax under Tax Code 111.008 and did not send notice of liability in compliance with federal and state due process requirements.

Status: Plea to the Jurisdiction filed 09/25/12.

John P. Bellam, dba Showgirl v. Compt., et al.

Cause Number: D-1-GN-08-002491 AG Case #: 082519125

Filed: 7/14/2008

Other Tax; Protest

Claim Amount Reporting Period

\$8,430.00 Jan. - Apr. 2008

Counsel Associated With This Case:

Assistant Attorney General

Van Oort, Kevin

OAG Taxation / Austin

Opposing Counsel

Swander, Steven H.

Fort Worth

Issue: Whether the Sexually Oriented Business fee is unconstitutional. Plaintiff also seeks

declaratory relief and attorney's fees.

Status: Discovery abated until resolution of Texas Entertainment case.

Karpod, Inc., dba, et al. v. Compt., et al.

Cause Number: D-1-GN-08-002521 AG Case #: 082520479

Filed: 7/14/2008

Other Tax; Protest

Claim Amount	Reporting Period
\$67,580.25	Jan. - Apr. 2008

Counsel Associated With This Case:

Assistant Attorney General

Van Oort, Kevin OAG Taxation / Austin

Opposing Counsel

Swander, Steven H. Fort Worth

Issue: Whether the Sexually Oriented Business fee is unconstitutional. Plaintiff also seeks declaratory relief and attorney's fees.

Status: Answer filed.

Manana Entertainment, Inc., dba v. Susan Combs, Compt., et al.

Cause Number: D-1-GN-08-003280 AG Case #: 082530288

Filed: 9/16/2008

Other Tax; Protest

Claim Amount	Reporting Period
\$14,115.00	Apr. - June 2008

Counsel Associated With This Case:

Assistant Attorney General

Van Oort, Kevin OAG Taxation / Austin

Opposing Counsel

Swander, Steven H. Fort Worth

Issue: Whether the Sexually Oriented Business fee is unconstitutional.

Status: Answer filed.

MC/VC, Inc. v. Compt., et al.

Cause Number: D-1-GN-08-003092 AG Case #: 082526187

Filed: 8/26/2008

Other Tax; Protest

Claim Amount	Reporting Period
\$9,516.55	Jan. - Apr. 2008

Counsel Associated With This Case:

Assistant Attorney General

Van Oort, Kevin OAG Taxation / Austin

Opposing Counsel

Deegear III, James O.

Issue: Whether the Sexually Oriented Business fee is unconstitutional.

Status: Answer filed.

North By East, Inc., et al. v. Compt., et al.

Cause Number: D-1-GN-08-002624 AG Case #: 082520495

Filed: 7/21/2008

Other Tax; Protest

Claim Amount	Reporting Period
\$37,710.00	Jan. - Apr. 2008

Counsel Associated With This Case:

Assistant Attorney General

Van Oort, Kevin OAG Taxation / Austin

Opposing Counsel

Hopkins, Mark D. Hopkins & Williams, PLLC / Austin

Issue: Whether the Sexually Oriented Business fee is unconstitutional. Plaintiff also seeks declaratory relief and attorney's fees.

Status: Answer filed.

RPM Entertainment, Inc., et al. v. Compt., et al.

Cause Number: D-1-GN-08-002622 AG Case #: 082520552

Filed: 7/21/2008

Other Tax; Protest

Claim Amount	Reporting Period
\$69,909.00	Jan. - Apr. 2008

Counsel Associated With This Case:

Assistant Attorney General

Van Oort, Kevin OAG Taxation / Austin

Opposing Counsel

Martens, James F. Martens, Todd & Leonard / Austin
Seay, Michael B.

Issue: Whether the Sexually Oriented Business fee is unconstitutional. Plaintiff also seeks declaratory relief.

Status: Answer filed.

Savvy, Inc., dba v. Compt., et al.

Cause Number: D-1-GN-08-002520 AG Case #: 082520016

Filed: 7/16/2008

Other Tax; Protest

Claim Amount	Reporting Period
\$159,595.00	Jan. - Apr. 2008

Counsel Associated With This Case:

Assistant Attorney General

Van Oort, Kevin OAG Taxation / Austin

Opposing Counsel

Swander, Steven H. Fort Worth

Issue: Whether the Sexually Oriented Business fee is unconstitutional. Plaintiff also seeks declaratory relief and attorney's fees.

Status: Answer filed.

SSD Enterprises, Inc. v. Compt., et al.

Cause Number: D-1-GN-08-002301 AG Case #: 082518697

Filed: 7/1/2008

Other Tax; Protest

Claim Amount	Reporting Period
\$64,485.00	Jan. - Apr. 2008

Counsel Associated With This Case:

Assistant Attorney General

Van Oort, Kevin OAG Taxation / Austin

Opposing Counsel

Pianelli, James V. Houston

Issue: Whether the Sexually Oriented Business fee is unconstitutional.

Status: Discovery abated until resolution of the Texas Entertainment case.

Texas Cabaret, Inc., dba, et al. v. Compt., et al.

Cause Number: D-1-GN-08-002490 AG Case #: 082520032

Filed: 7/16/2008

Other Tax; Protest

Claim Amount	Reporting Period
\$49,795.00	Jan. - Apr. 2008

Counsel Associated With This Case:

Assistant Attorney General

Van Oort, Kevin OAG Taxation / Austin

Opposing Counsel

Swander, Steven H. Fort Worth

Issue: Whether the Sexually Oriented Business fee is unconstitutional. Plaintiff also seeks declaratory relief and attorney's fees.

Status: Answer filed.

Texas Richmond Corp. v. Compt., et al.

Cause Number: D-1-GN-08-002438 AG Case #: 082519075

Filed: 7/10/2008

Other Tax; Protest

Claim Amount	Reporting Period
\$102,535.00	Jan. - Apr. 2008

Counsel Associated With This Case:

Assistant Attorney General

Van Oort, Kevin OAG Taxation / Austin

Opposing Counsel

Pianelli, James V. Houston

Issue: Whether the Sexually Oriented Business fee is unconstitutional.

Status: Discovery abated until resolution of the Texas Entertainment case.

The King Lounge, Inc., dba v. Compt., et al.

Cause Number: D-1-GN-08-003793 AG Case #: 082536822

Filed: 10/20/2008

Other Tax; Protest

Claim Amount	Reporting Period
\$138,875.00	Apr. - Sept. 2008

Counsel Associated With This Case:

Assistant Attorney General

Van Oort, Kevin	OAG Taxation / Austin
-----------------	-----------------------

Opposing Counsel

Shells, T. Craig	Richardson
------------------	------------

Issue: Whether the Sexually Oriented Business fee is unconstitutional. Plaintiff also seeks declaratory relief and attorney's fees.

Status: Discovery abated until resolution of the Texas Entertainment case.

The Men's Club Corp. v. Compt., et al.

Cause Number: D-1-GN-08-002439 AG Case #: 082519091

Filed: 7/10/2008

Other Tax; Protest

Claim Amount	Reporting Period
\$60,890.00	Jan. - Apr. 2008

Counsel Associated With This Case:

Assistant Attorney General

Van Oort, Kevin	OAG Taxation / Austin
-----------------	-----------------------

Opposing Counsel

Pianelli, James V.	Houston
--------------------	---------

Issue: Whether the Sexually Oriented Business fee is unconstitutional.

Status: Discovery abated until resolution of the Texas Entertainment case.

Closed Cases

Atlantic Casualty Insurance Co. v. Combs, et al.

Cause Number: D-1-GN-12-000884 AG Case #: 123323917

Filed: 3/26/2012

Franchise Tax; Protest

Claim Amount	Reporting Period
\$63,569.00	Report Year 2012

Counsel Associated With This Case:

Assistant Attorney General

Van Oort, Kevin OAG Taxation / Austin

Opposing Counsel

Martens, James F. Martens, Todd & Leonard / Austin
Traphagan, Amanda M.
Leonard, Lacy L.

Issue: Whether Plaintiff is exempt from the franchise tax as a nonadmitted insurance organization under §171.052(a).

Status: Agreed Judgment entered 01/31/13.

DSC Enterprises, Inc. v. Combs, et al.

Cause Number: D-1-GN-10-003112 AG Case #: 103218558

Filed: 9/2/2010

Sales and Use Tax; Protest & Refund

Claim Amount	Reporting Period
\$52,189.00	02/01/02 through 08/31/05

Counsel Associated With This Case:

Assistant Attorney General

McKinney, Dennis OAG Taxation / Austin

Opposing Counsel

Rosenblatt, James David San Antonio

Issue: Plaintiff challenges methodology of a sales and use tax audit. Plaintiff also seeks a waiver of assessed penalty and interest.

Status: Order of Nonsuit entered 10/15/12.

Nestle USA, Inc., In Re

Cause Number: 12-0518

AG Case #: 123340366

Filed: 6/25/2012

Franchise Tax; Mandamus, Original Proceeding in the Tx. Sup. Ct.

Claim Amount	Reporting Period
\$8,682,998.99	Report Year 2012

Counsel Associated With This Case:

Assistant Attorney General

Craft, Rance L. OAG Solicitor General Division / Austin

Opposing Counsel

Nolan, Peter A. Winstead PC / Austin
Rabb, Jennifer Patterson

Issue: Whether the two-tiered tax rate and the statutory deductions from total revenue cause the franchise tax to violate the Equal Protection Clause of the U.S. Constitution and the Equal & Uniform Clause of the Texas Constitution. Plaintiff further alleges that a determination of a taxable entity's status as a retailer based in part on activity occurring outside of Texas causes the franchise tax to be violative of the Due Process and Commerce clauses of the U.S. Constitution.

Status: Petition for Writ of Mandamus filed by Nestle on 06/25/12. State's Response to Petition filed 07/03/12. Nestle's Brief filed 07/26/12. State's Brief filed 08/16/12. Case submitted on oral argument on 09/18/12. Opinion issued 10/19/12, denying Nestle's petition. MRH filed 11/05/12; denied 12/14/12.

Taylor & Hill, Inc. v. Combs, et al.

Cause Number: D-1-GN-10-004429 AG Case #: 113241889

Filed: 12/21/2010

Franchise Tax; Protest

Claim Amount	Reporting Period
\$145,010.00	Report year 2009

Counsel Associated With This Case:

Assistant Attorney General

Barenblat, Marc A. OAG Taxation / Austin

Opposing Counsel

Martens, James F. Martens, Todd & Leonard / Austin
Seay, Michael B.

Traphagan, Amanda M.

Issue: Whether Plaintiff qualifies for the cost of goods sold deduction. Whether Plaintiff's §171.101(d) election precludes post-audit use of the compensation deduction to calculate margin.

Status: Hearing on Cross-Motions for Summary Judgment held 06/16/11, both motions denied. Trial held 06/28-29/11. Final Judgment for Plaintiff entered 07/20/11.

TGS-NOPEC Geophysical Company v. Strayhorn, et al.

Cause Number: GN500637

AG Case #: 052114220

Filed: 3/1/2005

#03-07-00640-CV

#08-1056

Franchise Tax; Protest

Claim Amount	Reporting Period
\$390,471.26	1997 - 2000
\$1,422,008.76	2001 - 2003

Counsel Associated With This Case:

Assistant Attorney General

Van Oort, Kevin

OAG Taxation / Austin

Opposing Counsel

McBride, James T.

Jackson Walker L.L.P. / Houston

Issue: Whether Plaintiff's gross receipts should be treated as receipts from intangibles apportioned based on the location of the payer or the location of the alleged use of data. Whether the transfer of seismic data is a "license" or the transfer of an intangible for franchise tax apportionment purposes. Plaintiff also seeks attorneys' fees.

Status: Hearing on Cross-Motions for Summary Judgment heard on 07/16/07. Final Summary Judgment signed on 10/15/07. The court granted Summary Judgment to Defendants on the apportionment issue and granted Summary Judgment to Plaintiff on the penalty and interest issue. Defendants'/Cross-Appellants' Notice of Appeal filed 11/15/07. Court Reporter's Record due 12/14/07. Notice of Late Record sent 01/15/08. Clerk's record filed 01/17/08. Appellant TGS and Cross-Appellant Comptroller filed a Joint Motion for Extension of Time to File Briefs 02/04/08; granted 02/07/08. Cross-Appellant's brief filed 04/18/08; Oral Argument requested. Appellant's brief filed 04/21/08; oral argument not requested. Appellee's brief filed 05/22/08; oral argument requested. Cross-Appellee's brief filed 05/20/08; oral argument not requested. Oral Argument denied 05/30/08. Appellants' reply brief filed 06/11/08. Trial court's judgment affirmed on 08/15/08. Appellee's Motion for Rehearing filed 09/02/08. Appellant's Motion for Rehearing filed 10/13/08. Appellants' and Appellees' Motion for Rehearing overruled 11/03/08. Petitioner's Unopposed Motion for Extension of Time to File

Petition for Review in the Supreme Court filed and granted 12/17/08. Petition for Review filed 01/21/09. Respondent's Response to Petition for Review waived 02/18/09. The International Association of Geophysical Contractors submitted an amicus brief in support of TGS on 03/13/09. Response to Petition for Review requested on 03/27/09. Response to Petition filed 05/27/09. Petitioner's Reply filed 06/11/09. Briefing on the merits requested 06/26/09. Petitioner's Brief on The Merits filed 08/26/09. Petitioner's Amended Brief filed 08/27/09. Respondent's Motion for Extension of Time to File Brief filed 10/23/09; granted 10/27/09. Respondent's briefing on the merits filed 11/20/09. Petitioner's reply brief filed 12/14/09. Amicus letter filed 12/31/09. Petition for Review granted 03/12/10. Case submitted on oral argument on 04/15/10. Petitioner's post-submission brief filed 06/09/10. Amicus letter received 08/06/10. Opinion issued 05/27/11, reversing the court of appeals' judgment and remanding the case to the trial court for further proceedings. Mandate issued 07/13/11. Agreed Judgment entered 12/10/12.

Index

Aircraft

certificated carrier	28, 39, 43, 71, 78
consumables	45, 46
divergent use	34
economic substance	38, 97
hanger location	56, 76
maintenance	45, 46
out of state registration	52, 52, 56, 76
sale for resale	28, 34, 38, 39, 71, 78, 97
sale of entire business	96

Amended Returns

detrimental reliance	3
equitable estoppel	3

APA

rule promulgation	4, 38, 74, 97, 111
-------------------	--------------------

Apportionment

interstate deliveries	18
location of delivery	15
three-factor formula	7, 11, 12

Assessment

AP122	72, 83
AP92	72, 83
authority of Comptroller	48
convenience store	72, 83, 84
double taxation	32, 40, 74, 80, 81
estimated audit	74, 83
export items	74
insolvency relief	72
interest	86
liability for tax	84
notice	91
out of state sales	82
procedure	82
statute of limitations	96
tax collected but not remitted	84

Audit

bookkeeping error	77
double taxation	74
procedure	72, 77, 83
sampling procedures	69
software services	74

Bad Debt Credit

--	119
private label agreement	66

Bill of Review

--	92
dismissal for want of prosecution	58, 60, 60, 60
jurisdiction	51
remand	51

Bonds

security bond	36, 98
---------------	--------

Business Loss Carry Forward

limitations	5
tax credits	5
temporary credit	10, 22
temporary credit calculation	15

Combined Reporting

unitary business	6
------------------	---

Compensation Deduction

benefit costs	25
---------------	----

Computer Software

allocation	78
custom software	51, 55
sale for resale	78
services	51, 55, 95
software services	27, 51
taxability	51

Construction Contract

exempt entities	39
-----------------	----

Cost of Goods Sold

electricity	16
electricity generation & transmission	15
motion pictures	1, 2
net profit interests	2
seismic data	4
services	4
telecom services	16
travel per diem	7

Custom Brokers

24-hour rule	62
export clause	62

Detrimental Reliance

detrimental reliance	67
----------------------	----

Direct Pay Permit

exemption certificates	75
------------------------	----

Electricity

manufacturing exemption	92, 94, 96
processing	61, 62, 87, 87, 88, 88, 92, 93, 97, 98, 98
refrigeration	93, 94
residential use	57

Environmental Services

essence of the transaction	73
new construction or maintenance	32

Exclusions from Total Revenue

courier & logistics company	18
fiduciary funds	2, 18, 20
interest income	15
management company	23
management fee income	15
subcontracting payments	16, 18, 20, 21
subcontractor payments	4
tax basis of securities	2
temporary employment service	12

Exempt Entities

building maintenance services	46
-------------------------------	----

Exempt Organizations

retroactive exemption	90
-----------------------	----

Financial Services

service benefit location	75
--------------------------	----

Financing Lease

characterization of contract	73
------------------------------	----

Franchise Tax Credit

manufacturing equipment	5
-------------------------	---

Franchise Tax Exemptions

surplus lines	119
---------------	-----

Gas

sale for resale	84
-----------------	----

Gross Premiums

reinsurance	101, 101, 102, 103
self insurance risk pools	102
title insurance	102

Gross Receipts

apportionment of accounts receivable receipts	21
apportionment of intangible receipts	121
earned surplus	9
offsets	8

Hotel Occupancy

assessment	66
equipment rentals	66
internet services	66
security services	66
telecom services	66

Improvement to Realty

sign installation	96
-------------------	----

Information services

title search	46
--------------	----

Injunction

bond requirement	36, 98
exempt organizations	90
mixed beverage	111

Insurance Maintenance Tax

retaliatory tax	103
-----------------	-----

Interest

offsets	86
---------	----

Intracorporeal Transportation

manufacturing exemption	90
-------------------------	----

Investment tax credits

carry forward	23
qualifying expenditures	23, 23
timing of qualifying events	6

Leased Property

authority of Comptroller	47
location of use	47
ships	47

Lien

validity	29, 72
----------	--------

Local Sales Tax

consumption of sale	43, 44
place of business	43
tax situs	77

Manufacturing Equipment

franchise tax credit	5
----------------------	---

Manufacturing Exemption

--	72
broadcasting equipment	58, 59
casing	71
compressors	89, 93
electricity	59, 62, 68, 69, 92, 93, 96
electricity; wrapping & packaging; clothes	94
food products	48, 57, 59, 61, 61
gas distribution	85, 93
intracorporeal transportation	53, 90

natural gas	96
oil field operations	30, 31, 36, 37, 53, 85, 86, 93
packaging	49, 49
pipe	53, 90
sign installation	96

Margin Calculation

commerce clause	12
commerce clause challenge	7, 11, 13, 120
compensation deduction	25
cost of goods sold	1, 1, 2, 3, 4, 14, 15, 16, 16, 17, 18, 21, 120
detrimental reliance	3
due process clause	12, 16
due process clause challenge	7, 11, 13, 120
election of deduction	1, 3, 4, 12, 20, 21, 23, 120
equal & uniform clause challenge	7, 16
equal protection challenge	1, 13, 16, 17, 18, 120
EZ Report	4, 20, 21
flow-through funds	1, 2
overhead costs	14
pass-through funds	20
staff leasing	12, 120
subcontractor payments	4, 14, 18
tax rate	7, 13, 120

Medical instruments

supplies	100
----------	-----

Mixed Beverage Tax

depletion analysis	111
--------------------	-----

Mixed Drinks

sampling method	106
-----------------	-----

Motor Fuel

aviation fuel	110
---------------	-----

Motor Vehicle Property

--	109
nexus	79

New Construction

emission control equipment	54
environmental services	32
finish-out work	37

Nexus

independent contractor	10, 11, 13
P.L. 86-272	11
warranty services	10, 11

Officer and Director Compensation

add-back to surplus	9, 9, 19
---------------------	----------

Packaging

shipment out-of-state	41
-----------------------	----

Penalty

extended due date	20
fraud	74
waiver	1, 10, 11, 20, 38, 77, 119

Pipe

manufacturing exemption	90
-------------------------	----

Premiums

home warranty insurance	104
-------------------------	-----

Prizes

sale for resale	80, 81
-----------------	--------

Promotional Materials

nexus	42
-------	----

Protest Payment

constitutionality	91
-------------------	----

Push-down Accounting

merger	13
--------	----

Real Property Repair and Remodeling

finish-out work	37
tax-included contracts	68

Real Property Service

asbestos abatement	76
--------------------	----

landman services	46
------------------	----

Refund Claim

class action	47
required information	82
standing	47

Retail Trade

equal protection challenge	17
installed auto parts	18
rent-to-own contracts	17, 22

Sale for Resale

--	63, 77
aircraft	28, 34, 38, 39, 71, 78, 97
blanket resale certificates	32
building maintenance services	45
contractor	27
data processing	67
double taxation	40
equipment	65
federal contractor	34, 35, 64, 65, 72, 94
gas	84
hotel amenities	33, 41, 49, 70, 99
packaging	49
prizes	79, 80, 81
transfer of care, custody, and control of equipment	80, 81

Sales Tax

60-day letter	75
aircraft	56
airplane	43
assessment	66, 69
caskets	82
certificated carrier	43
charitable purchases	91
communication services	67
computer software	51
data processing	42, 67, 91
equipment leases	66, 67
exempt organizations	90
exemption certificates	42, 75
financing leases	66, 73
licensed carrier	43

lump sum contracts	55
multi-state use	42, 91
oil field services	67
out of state sales	72, 77
proprietary information services	53, 63
rebate coupons	89
retroactive exemption	90
sale for resale	65, 67, 91
sampling procedures	66
successor liability	28, 36
temporary employment service	29
temporary storage	91

Sales/Use tax

convenience store	30, 33
declaratory judgment	30, 33
injunction	30, 33
open court doctrine	30, 33

Sample Audits

compliance with procedures	54
----------------------------	----

Sampling Technique

accrual date	45
sampling procedures	50, 67, 77, 94, 119

Sexually Oriented Business Fee

constitutionality	105, 105, 105, 106, 107, 107, 108, 109, 110, 111, 112, 112, 113, 114, 114, 114, 115, 115, 116, 116, 117, 117, 118, 118
-------------------	---

Solar Energy Devices

wind farms	17
------------	----

Statute of Limitations

accrual date	45, 46
--------------	--------

Successor Liability

assessment after sale	28, 56
-----------------------	--------

Taxable Entities

passive entity	6
----------------	---

Telecommunication Services

accounts receivable	24
networking services	24
pre-payment discounts	38

Waste Removal

real property services	40
------------------------	----

Water Recycling

pipng	71
pumping equipment	71