

# Texas Tax Legislative Developments 2021

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## Jimmy Martens, Instructor



- Trial & Appellate Attorney
- Board Certified in Tax
- Certified Public Accountant
- Specializes in Texas Taxes

**Notable Cases:** 

Gulf Copper (Texas Supreme Court 2020)
Roark Amusements (Texas Supreme Court 2013)
AllCat Claims Services (Texas Supreme Court 2011)

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

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# REQUIREMENTS Insurance Policy Listed as Taxable

### **Taxable Insurance Services**



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

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## Medical Billing Services



Exempt

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

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