



1

Jimmy Martens, Instructor



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

Notable Cases:

- Gulf Copper* (Texas Supreme Court 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)

© 2021 James F. Martens

2



© 2021 James F. Martens

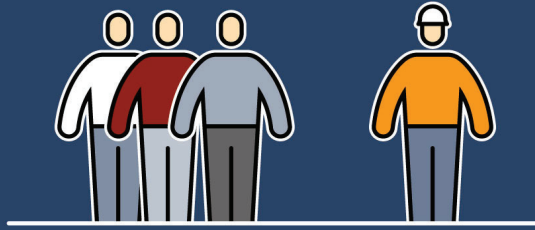
3



© 2021 James F. Martens

4

Taxable Insurance Services



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

© 2021 James F. Martens

5

Medical Billing Services



Exempt

© 2021 James F. Martens

6

Find the full text of this and thousands of other resources from leading experts in dozens of legal practice areas in the [UT Law CLE eLibrary \(utcle.org/elibrary\)](https://utcle.org/elibrary)

Title search: 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 "