

## COURT OF APPEALS OF TEXAS, THIRD DISTRICT, AUSTIN

# Manana Entertainment, Inc. v. Glenn Hegar, Comptroller of Public Accounts of the State of Texas, and Ken Paxton, Attorney General of the State of Texas

Manana Entertainment · No. 03-19-00753-CV · Decided June 24, 2021

### SUMMARY

The Texas Court of Appeals, Third District, affirmed the dismissal of Manana Entertainment, Inc.'s claim for declaratory relief. It reversed the dismissal of the company's claim under Chapter 112 of the Texas Tax Code and remanded for further proceedings.

### CASE DETAILS

|                       |                                                                                                                                                     |
|-----------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------|
| COURT                 | Court of Appeals of Texas, Third District, Austin                                                                                                   |
| WRITING FOR THE COURT | Justice Kelly; Justice Goodwin; Justice Triana                                                                                                      |
| JURISDICTION          | Texas                                                                                                                                               |
| DECIDED               | June 24, 2021                                                                                                                                       |
| DOCKET                | 03-19-00753-CV                                                                                                                                      |
| DISPOSITION           | other                                                                                                                                               |
| PROCEDURAL POSTURE    | Appeal from a judgment dismissing appellant's claim for declaratory relief and claim under Chapter 112 of the Texas Tax Code.                       |
| PRECEDENTIAL VALUE    | Published opinion                                                                                                                                   |
| PARTIES               | Manana Entertainment, Inc. v. Glenn Hegar, Comptroller of Public Accounts of the State of Texas, Ken Paxton, Attorney General of the State of Texas |

### TOPICS

tax

appellate procedure

civil procedure

### PRACTICE AREAS

tax law

civil litigation

### QUESTIONS PRESENTED

1. Whether the trial court erred in dismissing Manana Entertainment's claim for declaratory relief.
2. Whether the trial court erred in dismissing Manana Entertainment's claim under Chapter 112 of the Texas Tax Code.

#### **HOLDINGS**

1. The court held that there was no reversible error in the trial court's dismissal of Manana Entertainment's claim for declaratory relief.
2. The court held that the trial court committed reversible error by dismissing Manana Entertainment's claim under Chapter 112 of the Texas Tax Code.

#### **KEY QUOTATIONS**

*“AFFIRMED IN PART; REVERSED AND REMANDED IN PART”*

#### **FACTUAL BACKGROUND**

The appeal concerned the trial court's dismissal of two claims brought by Manana Entertainment: a claim for declaratory relief and a claim under Chapter 112 of the Texas Tax Code. The opinion text provides no additional substantive facts underlying those claims.

#### **PROCEDURAL HISTORY**

The 250th District Court of Travis County signed its judgment on September 30, 2019. Manana Entertainment appealed. The court of appeals affirmed the dismissal of the declaratory-relief claim, reversed the dismissal of the Chapter 112 claim, and remanded for further proceedings.

#### **DISPOSITION**

other

#### **REMAND INSTRUCTIONS**

The case was remanded to the trial court for further proceedings consistent with the court of appeals' opinion.

#### **INSTRUCTIONS FOR AN AI ASSISTANT**

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