

## 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.

#### **OPINION**

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

PER CURIAM.

TEXAS COURT OF APPEALS, THIRD DISTRICT, AT AUSTIN

JUDGMENT RENDERED JUNE 24, 2021

NO. 03-19-00753-CV

Manana Entertainment, Inc., Appellant v. Glenn Hegar, Comptroller of Public Accounts of The State of Texas; and Ken Paxton, Attorney General of The State of Texas, Appellees

APPEAL FROM THE 250TH DISTRICT COURT OF TRAVIS COUNTY  
BEFORE JUSTICES GOODWIN, TRIANA, AND KELLY  
AFFIRMED IN PART; REVERSED AND REMANDED IN PART –  
OPINION BY JUSTICE KELLY

This is an appeal from the judgment signed by the trial court on September 30, 2019. Having reviewed the record and the parties' arguments, the Court holds that there was no reversible error in that portion of the trial court's judgment dismissing appellant's claim for declaratory relief. Therefore the Court affirms that portion of the trial court's judgment dismissing appellant's claim for declaratory relief. The Court further holds that there was reversible error in that portion of the trial court's judgment dismissing appellant's claim under Chapter 112 of the Texas Tax Code. Therefore, the Court reverses that portion of the trial court's judgment dismissing appellant's claim under Chapter 112 of the Texas Tax Code and remands the case to the trial court for further proceedings consistent with this Court's opinion. Appellees shall pay all the costs related to this appeal, both in this Court and in the court below.