

**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

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**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.

**OPINION**

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.