

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

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.