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Houston Independent School District v. Texas Workforce Commission

Court of Appeals of Texas, Austin - April 26, 2019 - S.W.3d - 2019 WL 1890611

School district brought action against State Workforce Commission to recover allegedly overpaid unemployment taxes.

The District Court, Travis County granted Commission's motion for summary judgment and denied school district's motion for summary judgment. School district appealed.

The Court of Appeals held that:

- Statute governing collection of contribution from a successor employer applied to all employers, including non-profit organizations and governmental entities;
- Statute governing allocation of a school's indebtedness and personal property did not preclude State Workforce Commission from recovering disputed reimbursement for unemployment compensation benefits paid to former employees of school district that was annexed by another school district without first seeking approval from county commissioners; and
- Statute governing collection of contribution from a successor employer required school district that annexed another school district to reimburse State for unemployment benefits distributed to former employees of annexed school district.