

# **Bond Case Briefs**

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## **TAX - TEXAS**

### **Hegar v. J.D. Fields & Company, Inc.**

**Court of Appeals of Texas, Austin - March 19, 2020 - S.W.3d - 2020 WL 1294917**

After Comptroller of Public Accounts denied corporate taxpayer's request for relief from assessment with respect to delinquent sales taxes, taxpayer filed action seeking recovery of taxes and interest paid under protest.

Comptroller made plea to the jurisdiction through summary judgment motion. The District Court denied the motion. Comptroller appealed.

The Court of Appeals held that sovereign immunity did not bar taxpayer's suit.

Corporate taxpayer's lawsuit against Comptroller of Public Accounts, seeking recovery of delinquent sales taxes paid under protest, fell within language of tax protest statute providing waiver of sovereign immunity for claims alleging that public official charged with duty of collecting the tax or fee could not legally demand or collect the tax or fee, where taxpayer alleged Comptroller failed to follow its own rules requiring it to take equitable considerations into account when deciding claims for relief when it refused to grant taxpayer's request for relief from assessment on grounds that it failed to collect the taxes in reliance on representations made by Comptroller's employee during an audit.