

# Texas Sales & Use Tax for the Oilfield Services Industry



**AUSTIN, TX**  
**October 22, 2019**

**Hilton Garden Inn • 500 N Interstate Hwy 35**

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*Martens, Todd, Leonard & Ahlrich*

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# Texas Sales & Use for the Oilfield Services Industry

Increased production from fracking in Texas and other states has both generated substantial refund opportunities and prompted Texas to escalate Oilfield Service company audits. Recent rulings affecting this industry have contributed to these issues as well.

This 4-hour course is designed to educate professionals on the Texas sales tax issues prominent in the Oilfield Services industry. By completing this course you will gain a working knowledge of Texas' sales tax rules as they apply to various phases of the Oilfield Services process from seismic analysis, the acquisition and preparation of drilling sites, drilling and completing the well and those related to a producing oil field. Learn how to minimize the likelihood of adverse tax assessments and discover refund opportunities. Discuss audit concerns and strategies and your options in contesting any adverse assessments.

**Field of Study: Taxes**

**Prerequisite: None**

**Program Level: Basic**

**Delivery Method: Group-Live**

**CPE Credit: 4.0**

## Agenda

### 8:00 am Registration

#### 8:30 am

##### **Texas Tax Overview**

Sales & Use Tax

Well Servicing Tax

#### 8:40 am

##### **Texas Sales Tax Rules**

Taxable Materials, Supplies & Equipment

Renting Oilfield Equipment

Operator Leases

Real v. Tangible Personal Property

Taxable Oilfield Services

#### 9:50 am

##### **Texas Well Servicing Tax**

Testing, Cementing, Shooting, Fracturing  
& Acidizing

Interplay with Sales Tax

### 10:00 am Break

#### 10:10 am

##### **Taxing Oilfield Services**

Determining an Area of Interest

Acquiring Oilfield Leases

Moving Equipment & Rigging Up

Drilling the Well

Completing the Well

Operating the Producing Oilfield

Workover Costs

Plugging & Abandoning the Well

#### 11:40 am – 12:00 pm

##### **Oilfield Tax Exemptions**

Surface v. Subsurface Equipment

Proppant & Fracking Chemicals

Utility Costs

Offshore Exemptions

## Presenters



**DANIELLE AHLRICH** is a partner and trial/appellate attorney with Martens, Todd, Leonard & Ahlrich, a tax litigation law firm located in downtown Austin, TX. She limits her law practice to Texas tax controversies and litigation, primarily concerning the Texas sales and use tax and the Texas franchise tax. Mrs. Ahlrich represents tax clients during audits and in litigation before the State Office of Administrative Hearings, state district courts, the courts of appeals and the Texas Supreme Court. She frequently writes and speaks on a variety of tax subjects, including the Texas sales & use and franchise taxes.

Mrs. Ahlrich holds dual bachelor degrees with honors from the University of Texas and a J.D. from Baylor Law School. She has been selected as a Texas Rising Star in business tax for 2017-2019, a recognition awarded to up-and-coming Texas attorneys. Mrs. Ahlrich may be reached by email at [dahlrich@textaxlaw.com](mailto:dahlrich@textaxlaw.com) and by phone at (512) 542-9898.



**GORDON MARTENS** represents clients in a wide variety of state tax controversy matters. Gordon has assisted taxpayers with challenges to state and local sales tax and franchise tax assessments before administrative agencies and district courts. Gordon is licensed to practice law in Texas and Louisiana.

Mr. Martens may be reached by email at [gmartens@textaxlaw.com](mailto:gmartens@textaxlaw.com) and by phone at (512) 542-9898.

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