

# Local Taxation of Oil and Gas Activities Fails Again

✘ The Texas Supreme Court issued four opinions addressing the taxation of compressors used to deliver natural gas into pipelines, according to a post on Gray Reed & McGraw's **Energy & the Law** blog.

**Charles Sartain** and **Isreal Miller** introduce a discussion of the rulings:

“Local taxing authorities frequently look to out-of-towners to bear what the locals consider the outsiders’ fair share of the burdens of increased oil and gas activity. The counties are often small and rural. (See the Dimmit County road tax). You can’t blame them, but Reeves County (county seat: Pecos, 2010 pop. 13,783), Loving (county seat: Mentone, 2010 pop. 1,340), and Ward (county seat: Monahans, 2010 pop. 10,658) have been reminded by the big guys and gals in Austin that these efforts are not likely to succeed. It didn’t work for Huey Long and it isn’t working well now.”

**Read the article.**