

31ST DISTRICT COURT'S
STANDING ORDER REGARDING
MANDATORY DISCLOSURES IN TAX CASES

The Court notes that Texas Rules of Civil Procedure 194.1(a) provides:

Duty to Disclose. *Except* as exempted by Rule 194.2(d) or as otherwise agreed by the parties or *ordered by the court*, a party must, without awaiting a discovery request, provide to the other parties the information or material described in Rule 194.2, 194.3, and 194.4.

That provision establishes a method for this Court to enter this Standing Order to waive the application of Rule 194 in specific circumstances. After due consideration and in order to maximize judicial efficiency and economy, this Court is of the opinion that tax cases filed under Texas Tax Code Chapters 31-34 should be exempt from the mandatory disclosure requirements set out in Texas Rule of Civil Procedure 194, but further notes that any party in a tax lawsuit under Texas Tax Code Chapters 31-34 that is duly served discovery requests by the opposing party will still be fully and completely obligated to timely respond to any such party initiated discovery requests. It is:

ORDERED that all parties in tax lawsuits filed under Texas Tax Code Chapters 31-34 in the 31ST District Court are exempt from the automatic disclosure rules set out in Texas Rule of Civil Procedure 194.

SIGNED AND ENTERED this the 9th day of December, 2021.



STEVEN R. EMMERT, PRESIDING JUDGE OF THE
31ST DISTRICT COURT