

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION

In re:))	Chapter 11
ZACHRY HOLDINGS, INC., <i>et al.</i> ¹))	Case No. 24-90377 (MI)
Debtors.))	(Joint Administration Requested)
))	(Emergency Hearing Requested)

**DEBTORS’ EMERGENCY MOTION FOR ENTRY
OF AN ORDER (I) AUTHORIZING THE PAYMENT OF
CERTAIN TAXES AND FEES AND (II) GRANTING RELATED RELIEF**

Emergency relief has been requested. Relief is requested not later than 4:15 p.m. (prevailing Central Time) on May 21, 2024.

If you object to the relief requested or you believe that emergency consideration is not warranted, you must appear at the hearing if one is set, or file a written response prior to the date that relief is requested in the preceding paragraph. Otherwise, the Court may treat the pleading as unopposed and grant the relief requested.

A hearing will be conducted on this matter on May 21, 2024 at 4:15 p.m. (prevailing Central Time) in Courtroom 404, 4th floor, 515 Rusk, Houston, Texas 77002. Participation at the hearing will only be permitted by an audio and video connection.

Audio communication will be by use of the Court’s dial-in facility. You may access the facility at (832) 917-1510. Once connected, you will be asked to enter the conference room number. Judge Isgur’s conference room number is 954554. Video communication will be by use of the GoToMeeting platform. Connect via the free GoToMeeting application or click the link on Judge Isgur’s home page. The meeting code is “JudgeIsgur.” Click the settings icon in the upper right corner and enter your name under the personal information setting.

Hearing appearances must be made electronically in advance of both electronic and in-person hearings. To make your appearance, click the “electronic appearance” link on Judge Isgur’s home page. Select the case name, complete the required fields and click “submit” to complete your appearance.

¹ The last four digits of Zachry Holdings, Inc.’s tax identification number are 6814. A complete list of each of the Debtors in these chapter 11 cases and the last four digits of their federal tax identification numbers may be obtained on the website of the Debtors’ proposed claims and noticing agent at www.kccllc.net/zhi. The location of the Debtors’ service address in these chapter 11 cases is: P.O. Box 240130, San Antonio, Texas 78224.



The above-captioned debtors and debtors in possession (collectively, the “**Debtors**,” and together with their non-Debtor affiliates, the “**Company**”) state as follows in support of this motion (this “**Motion**”):

Relief Requested

1. The Debtors seek entry of an order, substantially in the attached proposed form (the “**Order**”), (a) authorizing, but not directing, the Debtors to pay various local, state, and federal taxing authorities (collectively, the “**Taxing Authorities**”) on account of Taxes (as defined below) that arose before the Petition Date (as defined below) and in the ordinary course, subject to and in accordance with any order entered by this Court authorizing the Debtors’ use of cash collateral (any such order, including for the avoidance of doubt, the approved cash collateral budget, a “**Cash Collateral Order**”); and (b) granting related relief.

2. A non-exclusive list of the Taxing Authorities is annexed as **Exhibit 1** (the “**Taxing Authority List**”) to the Order.² Although the Debtors believe the Taxing Authority List is substantially complete, the Debtors request the relief be made applicable to all Taxing Authorities and not solely to those Taxing Authorities listed on the Taxing Authority List.

3. In support of this Motion, the Debtors rely upon and incorporate by reference the *Declaration of Mohsin Y. Meghji in Support of Chapter 11 Petitions and Requests for First Day Relief* (the “**First Day Declaration**”),³ filed contemporaneously herewith.

² The inclusion of any entity on, or the omission of any entity from, the Taxing Authority List is not an admission by the Debtors that such entity is, or is not, a Taxing Authority to which the Debtors owe any amount, and the Debtors reserve all rights with respect to any such determination.

³ Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to such terms in the First Day Declaration.

Jurisdiction, Venue, And Predicates For Relief

4. The United States Bankruptcy Court for the Southern District of Texas (the “**Court**”) has jurisdiction over this matter pursuant to 28 U.S.C. § 1334. This matter is a core proceeding under 28 U.S.C. § 157(b). The Debtors confirm their consent to the entry of a final order by the Court. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

5. The predicates for the relief requested herein are sections 363(b), 507(a), 541(d), and 105(a) of title 11 of the United States Code (the “**Bankruptcy Code**”), rules 6003 and 6004 of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”), and the Bankruptcy Local Rules for the Southern District of Texas (the “**Bankruptcy Local Rules**”).

Background

I. Overview of Chapter 11 Cases

6. On May 21, 2024 (the “**Petition Date**”), each Debtor filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code with the Court. The Debtors continue to operate their businesses and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. The Debtors are requesting procedural consolidation and joint administration of these chapter 11 cases pursuant to Bankruptcy Rule 1015(b). No request for the appointment of a trustee or examiner has been made in these chapter 11 cases, and no official committees have been appointed or designated.

7. The Company is a leading provider of turnkey engineering, construction, maintenance, turnaround, and fabrication services. Headquartered in San Antonio, Texas, the Company has approximately 20,000 employees and has worked on some of the largest industrial projects in the United States. The Company was founded 100 years ago, in 1924, by H.B. Zachry. His first construction project was a series of four concrete-reinforced bridges in Laredo, Texas, which he built using mule-drawn wagons. Throughout the twentieth century, the Company

completed high profile projects across the United States and the rest of the world, including the dredging of the Colorado River in Austin, Texas to increase the river's depth and width, the engineering and construction of the Hilton Palacio del Rio Hotel in San Antonio, and on the other side of the globe, the completion of the U.S. Embassy in Moscow in the wake of the Cold War. In 1998, a third generation of Zachrys—brothers David Zachry and John Zachry—took over the business. A decade later, in 2008, the brothers split the business into two independent and separately run organizations: (1) Zachry Group, led by John Zachry and comprised of entities that include the Debtors in these chapter 11 cases, which focuses on industrial projects, and (2) Zachry Construction Corporation, led by David Zachry, which focuses on heavy civil and building construction work. The two organizations have operated independently since. No entities related to Zachry Construction Corporation's business are included in these chapter 11 cases.

8. Today, Zachry Group, including the Debtors in these chapter 11 cases, is known for providing top-notch engineering and construction services to clients in the energy, chemicals, power, manufacturing, and industrial sectors across North America, all with an attention to detail and client service that customers have learned comes standard with the Zachry name. The Company had approximately \$5.4 billion in operating revenues in 2023. Debtor Zachry Industrial, Inc. ("**ZII**") is currently engaged in the construction of 5 major projects with an aggregate contract value of approximately \$25.1 billion, approximately \$13.8 billion of which constitutes ZII's share of the contract value (as opposed to its joint venture partners). In addition, the Debtors are engaged in over 700 hundred smaller maintenance, warranty, or site-support projects.

9. Additional factual background and information regarding the Debtors, including their business operations, their corporate and capital structure, and the events leading to the commencement of these chapter 11 cases, is set forth in detail in the First Day Declaration.

II. The Debtors' Prepetition Taxes

10. In connection with the normal operation of their businesses, the Debtors collect, withhold and/or incur an assortment of taxes and assessments that they remit periodically to various Taxing Authorities. The Debtors' income and franchise tax expenses and tax payments are allocated pursuant to a tax sharing agreement (the "TSA") between non-Debtor Debtor Zachry Industries, Inc. (the "**Parent**") and all of its subsidiaries (the "**Subsidiaries**"), including but not limited to Debtor Zachry Industrial, Inc. ("**ZII**"). In the ordinary course of business, the Subsidiaries remit payment for their respective income tax allocation to the Parent. Typically, pursuant to the terms of the TSA, the Parent then files a consolidated federal income tax return on behalf of itself and the Subsidiaries and pays the related tax amounts. The Parent also files consolidated state income and franchise tax returns or individual state income and franchise tax returns as required by the different states and pays the related taxes. From time to time, ZII pays such amounts directly, based on availability of cash at Parent.

11. The taxes and assessments to which the Debtors are typically subject to generally fall into the categories listed in the chart directly below (each herein defined and collectively, together with associated fees, the "**Taxes**").⁴ The Taxes are due monthly, quarterly, or annually, in each case as required by applicable laws and regulations. In the last twelve months, the Debtors paid approximately \$50 million in Taxes.⁵ The Debtors estimate that approximately \$13,006,054 million in Taxes and Fees are due and payable as of the Petition Date. The Taxes and Fees owed

⁴ The Debtors are not seeking authority in this Motion to remit to Taxing Authorities amounts withheld from employees' salaries, wages and other compensation related to federal, state and local taxes, which is addressed separately in the *Motion of Debtors for an Order (I) Authorizing Debtors to (A) Pay Prepetition Wages, Salaries, Employee Benefits, and Other Compensation, (B) Maintain Employee Benefit Programs and Pay Related Administrative Obligations, and (C) Pay Independent Contractors; and (II) Granting Related Relief* (the "**Wages Motion**"), filed contemporaneously herewith.

⁵ This total does not include Withholding Taxes and Employee Payroll Taxes (each as defined in the Wages Motion), as such amounts are included in the authority requested pursuant to the Wages Motion.

by the Debtors are classified into the following categories, which are described in further detail in the sections that follow:

Category	Description	Estimated Total Amount Due or Accrued as of Petition Date
Sales and Use Taxes	Taxes in connection with the purchase, sale, or use of a variety of equipment, materials, and supplies, including certain taxes owed in connection with the sale or import of goods from foreign jurisdictions.	\$1,468,933
Property Taxes	Taxes and obligations related to real and personal property holdings.	\$1,391,916
Income and Franchise Taxes	Taxes imposed on the Debtors' income, including certain franchise taxes incurred in connection with the Debtors' operations in certain states.	\$10,145,205
TOTAL:		\$13,006,054

A. Sales and Use Taxes

12. In the ordinary course of business, the Debtors are required in certain states to collect and pay sales and use taxes (the “**Sales and Use Taxes**”). The Debtors collect sales taxes from purchasers of their products and/or services on a per sale basis and periodically remit the sales taxes to the applicable Taxing Authorities. The Debtors also incur and collect use taxes, primarily when property or services are purchased from vendors that have no nexus to the resident state of the Debtors. Such vendors are not obligated to charge or remit sales tax for sales to parties outside the state of the vendor’s operations. Nevertheless purchasers (in this case, the Debtors) are obligated to self-assess and pay the use taxes, when applicable, to the states in which such purchasers operate. Sales and Use Taxes are paid in arrears on a monthly, annual, semi-annual, or quarterly basis, depending on the state. If the Debtors do not pay the Sales and Use Taxes in accordance with their obligations, then the Debtors may become liable for further amounts in the

form of penalties. The Debtors estimate that approximately \$1,468,933 in Sales and Use Taxes relating to the prepetition period will have accrued and/or been collected as of the Petition Date.

B. Property Taxes

13. The Debtors own real and personal property located throughout the country which is subject to state, county, and local property taxes (the “**Real Property Taxes**” and “**Personal Property Taxes**” respectively, and collectively, the “**Property Taxes**”). The Property Taxes accrue on an ongoing basis and, depending on the jurisdiction in which the property is located, are typically paid annually. The Debtors estimate that approximately \$1,391,916 million in Property Taxes relating to the prepetition period will have accrued or became due as of the Petition Date.

C. Income and Franchise Taxes

14. The Debtors are required to pay federal, state and local income taxes on their taxable income (the “**Income Taxes**”), as well as pay certain taxes assessed for doing business within a particular jurisdiction (the “**Franchise Taxes**”). Pursuant to the TSA, the Subsidiaries typically remit payment for their respective income tax allocation to the Parent on a quarter-end basis, and the Parent pays the applicable state Taxing Authority in accordance with the requirements of that particular state. Similarly, the Subsidiaries typically remit payment for their respective franchise tax allocation to the Parent on a quarter-end basis, and the Parent pays the applicable state Taxing Authority in accordance with the requirements of that particular state. The basis upon which Franchise Taxes are computed varies from state to state, such as margin taxes in Texas. As of the Petition Date, the Debtors estimate that approximately \$10,145,205 in prepetition Income and Franchise Taxes have accrued and will become due and owing. The Debtors request authority to pay all accrued prepetition Income Taxes postpetition in the ordinary course, subject to and in accordance with the Cash Collateral Order.

D. Audits

15. In the ordinary course of business, the Debtors are subject to audits and other adjustments by state regulators for purposes of determining the tax liabilities that may be owed by the Debtors under state law and could result in claims against the Debtors' estates in the chapter 11 cases (each, an "**Audit Liability**," and collectively, the "**Audit Liabilities**").⁶

16. The Debtors have two active audits (the "**Plaquemines Parish Audits**") under the purview of the Plaquemines Parish Government's Sales Tax Department relating to sales and use taxes for the period beginning January 2021 through December 2023. The Debtors intend to cooperate with the Plaquemines Parish Audits, and expect any potential liability to be minimal.

17. The Debtors have an active audit (the "**Texas Audit**") under the purview of the Texas Comptroller of Public Accounts (the "**Texas Comptroller**") relating to sales and use taxes for the period beginning September 1, 2018 through January 1, 2022. The Debtors intend to cooperate with the Texas Audit, and expect any potential liability to be minimal.

18. In addition to the Texas and Plaquemines Parish Audits, the Debtors may be subject to other ordinary course and state audits that the Debtors anticipate may result in *de minimis* liabilities.

19. The Debtors seek authority, but not direction, to pay a prepetition Audit Liability that is determined to be due and owing following audit, review, appeal, and/or settlement up to \$250,000, subject to and in accordance with the Cash Collateral Order, and the Debtors reserve the right to seek Court authority to settle or pay any Audit Liability that exceeds \$250,000.

⁶ The discussion of audits and related potential tax liabilities herein is not (i) an admission by the Debtors as to the validity of any assessment or claim that is issued or asserted in connection with such audits, (ii) a waiver of the Debtors' or any appropriate parties in interest's rights to dispute the amount of, basis for, or validity of any assessment or claim related to such audits, or (iii) a waiver of the Debtors' or any other party in interest's rights under the Bankruptcy Code or any other applicable non-bankruptcy law with respect to the audits and any assessment or claim issued or asserted in connection therewith.

Basis For Relief

I. Certain Of The Taxes May Not Be Property Of The Debtors' Estates

20. Section 541(d) of the Bankruptcy Code provides, in relevant part, that “[p]roperty in which the debtor holds, as of the commencement of the case, only legal title and not an equitable interest . . . becomes property of the estate under subsection (a)(1) or (2) of this section only to the extent of the debtors’ legal title to such property, but not to the extent of any equitable interest in such property that the debtor does not hold.” The Debtors collect and withhold certain Taxes on behalf of the applicable Taxing Authorities and are holding such amounts in trust for such Taxing Authorities. *See, e.g.*, I.R.C. § 7501 (stating that certain taxes and fees are held in trust); Tex. Tax Code Ann. § 111.016(a) (Vernon 2007) (“Any person who receives or collects a tax or any money represented to be a tax from another person holds the amount so collected in trust for the benefit of the state and is liable to the state for the full amount collected plus any accrued penalties and interest on the amount collected.”). As such, these Taxes are not property of the Debtors’ estates under section 541 of the Bankruptcy Code. *See, e.g.*, 11 U.S.C. § 541(d); *Begier v. IRS*, 496 U.S. 53, 57–60 (1990) (holding that any prepetition payment of trust fund taxes is not an avoidable preference because the funds are not the debtor’s property); *Matter of Al Copeland Enters., Inc.*, 991 F.2d 233, 237 (5th Cir. 1993) (noting that a debtor holds state sales tax revenues in trust for the state); *In re Equalnet Commc’ns Corp.*, 258 B.R. 368, 370 (Bankr. S.D. Tex. 2000) (“[C]ertain prepetition tax claims, such as sales taxes, could be trust fund claims.”). For example, all U.S. federal internal revenue tax withheld is considered to be held in a special fund in trust for the United States. *Begier*, 496 U.S. at 60.

21. Consequently, the Debtors may not have an equitable interest in any of the Taxes held on account of the Taxing Authorities. The Debtors should be permitted to pay those funds to

the Taxing Authorities as they become due in the ordinary course, subject to and in accordance with the Cash Collateral Order.⁷

II. Certain Of The Taxes May Be Secured Or Priority Claims Entitled To Priority Treatment Under The Bankruptcy Code

22. Claims for certain of the Taxes may be priority claims entitled to payment before general unsecured claims. *See* 11 U.S.C. § 507(a)(8) (describing taxes entitled to priority treatment). Additionally, Taxing Authorities may attempt to assess interest and penalties if such amounts are not paid. Moreover, claims entitled to priority status pursuant to section 507(a)(8) of the Bankruptcy Code must be paid in full in order to confirm a plan pursuant to section 1129(a)(9)(C) of the Bankruptcy Code. Paying such Taxes would not give Taxing Authorities more than what they otherwise would be entitled under a chapter 11 plan and will save the Debtors the potential interest expense, legal expense, and penalties that might otherwise accrue on Taxes during these chapter 11 cases. Therefore, the payment of certain Taxes (*i.e.*, the ones that may be entitled to priority) at this time merely affects the timing of the payment for the amounts at issue and will not unduly prejudice the rights and recoveries of junior creditors.⁸

23. It is also likely that at least some of the Taxes may be entitled to secured status with respect to the property that the Debtors own. As secured claims, these Taxes would be entitled to priority treatment when the Debtors sell the property that these Taxes are recorded against or when the Debtors confirm a plan of reorganization. *See* 11 U.S.C. §§ 506(a); 1129(a)(9)(C); 1129(b)(2)(A) (requiring, in a cramdown plan of reorganization, that a class of secured creditors is entitled to payment in full or, among other things, retention of their liens). Accordingly,

⁷ For the avoidance of doubt, the Debtors hereby request authority to pay the Taxes as provided herein regardless of whether such Taxes constitute trust fund obligations.

⁸ Nothing in this Motion is an admission that certain taxes are entitled to administrative priority or secured status.

authority to pay such Taxes only affects the timing of the payments and will not unduly prejudice the rights and recoveries of other creditors of the Debtors.

III. Payment Of The Taxes As Provided Herein Is A Sound Exercise Of The Debtors' Business Judgment

24. The payment of certain prepetition obligations is necessary to protect and preserve the estate, including an operating business's going concern value. *See, e.g., In re CoServ*, 273 B.R. 487, 497 (Bankr. N.D. Tex. 2002); *see also In re Ionosphere Clubs, Inc.*, 98 B.R. 174, 175 (Bankr. S.D.N.Y. 1989) ("The ability of a Bankruptcy Court to authorize the payment of prepetition debt when such payment is needed to facilitate the rehabilitation of the debtor is not a novel concept."). In doing so, these courts acknowledge that several legal theories rooted in sections 105(a), 363(b), and 1107(a) of the Bankruptcy Code support the payment of Taxes as provided herein.

25. Under section 105(a) of the Bankruptcy Code, "the [C]ourt may issue any order, process, or judgment that is necessary or appropriate to carry out the provisions of [the Bankruptcy Code]." 11 U.S.C. § 105(a); *In re CoServ*, 273 B.R. at 497 (finding that sections 105 and 1107 of the Bankruptcy Code provide the authority for a debtor in possession to pay prepetition claims); *In re Mirant Corp.*, 296 B.R. 427, 429 (Bankr. N.D. Tex. 2003) (noting that non-payment of prepetition claims may seriously damage a debtor's business). Section 105(a) therefore authorizes the payment of prepetition claims when the payments are critical to preserving the going concern value of the debtor's estate, as is the case here.

26. Section 363(b)(1) of the Bankruptcy Code provides that "[t]he trustee, after notice and a hearing, may use, sell, or lease, other than in the ordinary course of business, property of the estate" 11 U.S.C. § 363(b)(1). Under this section, a court may authorize the payment of certain prepetition claims where a debtor "show[s] that a sound business purpose justifies such

actions.” *In re Montgomery Ward Holding Corp.*, 242 B.R. 147, 153 (D. Del. 1999). Moreover, “[w]here the debtor articulates a reasonable basis for its business decisions (as distinct from a decision made arbitrarily or capriciously), courts will generally not entertain objections to the debtor’s conduct.” *In re Johns-Manville Corp.*, 60 B.R. 612, 616 (Bankr. S.D.N.Y. 1986) (citation omitted); *see also In re Tower Air, Inc.*, 416 F.3d 229, 238 (3d Cir. 2005) (“Overcoming the presumptions of the business judgment rule on the merits is a near-Herculean task.”).

27. Implicit in the fiduciary duties of any debtor in possession is the obligation to “protect and preserve the estate, including an operating business’s going concern value.” *CoServ*, 273 B.R. at 497. Some courts note that there are instances in which a debtor can fulfill this fiduciary duty “only . . . by the preplan satisfaction of a prepetition claim.” *Id.* The court in *CoServ* specifically noted the pre-plan satisfaction of prepetition claims would be a valid exercise of the debtor’s fiduciary duty when the payment “is the only means to effect a substantial enhancement of the estate” *Id.* Consistent with a debtor’s fiduciary duties, courts have also authorized payment of prepetition obligations under section 363(b) of the Bankruptcy Code where a sound business purpose exists for doing so. *See, e.g., Ionosphere Clubs*, 98 B.R. at 175.

28. A sound business purposes exists here. The Debtors’ ability to pay the Taxes is critical to their continued and uninterrupted operations. If certain Taxes remain unpaid, the Taxing Authorities may seek to recover such amounts directly from the Debtors’ directors, officers, or employees, thereby distracting such key personnel from the administration of these chapter 11 cases. *See, e.g., Tex. Tax Code Ann. § 111.016* (Vernon 2007) (persons who hold money paid as a tax for the benefit of the state are liable to the state for the full amount); *In re Tex. Pig Stands, Inc.*, 610 F.3d 937, 941 (5th Cir. 2010) (noting that corporate officers may be held responsible for payment of certain corporate taxes). Any collection action on account of such claims and any

potential ensuing liability would distract the Debtors and their personnel from their restructuring objectives to the detriment of all parties in interest. The dedicated and active participation of the Debtors' officers and employees is integral to the Debtors' continued operations and essential to the orderly administration and, ultimately, the success of these chapter 11 cases.

29. The Debtors' request to pay the Taxes is also reasonable in light of the added costs that may be incurred if such amounts remain unpaid. Specifically, the Debtors' obligations for Taxes can ultimately result in increased liabilities for the Debtors if interest and penalties accrue on the Taxes, which amounts may also be entitled to priority treatment. *See, e.g.*, Tex. Tax Code Ann. § 111.016(a) (Vernon 2007). Such a result would be contrary to the best interests of the Debtors' estates and all stakeholders. As noted above, many of the Taxes may be entitled to priority status pursuant to section 507(a)(8) of the Bankruptcy Code. If these obligations are entitled to priority status, they may accrue penalties and interest.

30. Additionally, the Debtors routinely pay their Taxes when they come due in the ordinary course of business. Section 363(c)(1) permits the Debtors to make payments in the ordinary course of business without notice and a hearing. Indeed, the U.S. Trustee requires that debtors pay all tax obligations arising after the filing of the petition in full when due. *See, e.g., Region 7 Guidelines for Debtors-in-Possession*. However, the Debtors also request authority to continue making such payments in the event they are not considered ordinary course.

31. For the foregoing reasons, granting the Debtors the authority to pay prepetition Taxes in the ordinary course, as well as to continue to pay Taxes postpetition in the ordinary course, is necessary, appropriate, and in the best interests of the Debtors, their estates, and all other parties-in-interest in these cases.

Processing Of Checks And Electronic Fund Transfers Should Be Authorized

32. The Debtors have sufficient funds to pay the amounts described in this Motion in the ordinary course of business by virtue of expected cash flows from ongoing business operations. Under the Debtors' existing cash management system, the Debtors can readily identify checks or wire transfer requests as relating to an authorized payment in respect of the relief requested herein. There is minimal risk that checks or wire transfer requests that the Court has not authorized will be honored inadvertently. The Debtors request that the Court authorize and direct all applicable financial institutions, when requested by the Debtors, to receive, process, honor, and pay any and all checks or wire transfer requests in respect of the relief requested in this Motion.

Emergency Consideration

33. Bankruptcy Rule 6003 empowers a court to grant relief within the first twenty-one days after the Petition Date "to the extent that relief is necessary to avoid immediate and irreparable harm." Failure to receive the relief requested in this Motion during the first 21 days of these chapter 11 cases would severely disrupt the Debtors' operations at this critical juncture. The Debtors have satisfied the "immediate and irreparable" harm standard in Bankruptcy Rule 6003 and request that the Court approve the relief requested on an emergency basis.

Waiver Of Bankruptcy Rule 6004(a) And 6004(h)

34. To implement the foregoing successfully, the Debtors request that the Court enter an order providing that notice of the relief requested herein satisfies Bankruptcy Rule 6004(a) and that the Debtors have established cause to exclude such relief from the 14-day stay period under Bankruptcy Rule 6004(h).

Reservation Of Rights

35. Nothing contained in this Motion nor any action taken pursuant to the relief requested herein is intended or shall be construed as: (a) an admission as to the amount of, basis

for, or validity of any claim against a Debtor entity under the Bankruptcy Code or other applicable non-bankruptcy law; (b) a waiver of the Debtors' rights to dispute any claim on any grounds; (c) a promise or requirement to pay any claim; (d) an implication or admission that any claim is of a type specified or defined in this Motion or any order granting the relief requested by this Motion; (e) a waiver of any claim or cause of action that may exist against any creditor or interest holder; (f) a request or authorization to assume, adopt, or reject any agreement, contract, or lease pursuant to section 365 of the Bankruptcy Code; (g) a waiver or limitation of the Debtors' rights under the Bankruptcy Code or any other applicable law; or (h) a concession by the Debtors that any liens (contractual, common law, statutory, or otherwise) that may be satisfied pursuant to this Motion are valid and the Debtors expressly reserve their rights to contest the extent, validity, or perfection or seek avoidance of all such liens. If the Court grants the relief sought herein, any payment made pursuant to an order of the Court is not intended and should not be construed as an admission as to the validity or priority of any claim or a waiver of the Debtors' rights to subsequently dispute such claim.

Notice

36. The Debtors will provide notice of this Motion to: (a) the United States Trustee for the Southern District of Texas; (b) the holders of the 30 largest unsecured claims against the Debtors (on a consolidated basis); (c) the United States Attorney's Office for the Southern District of Texas; (d) the state attorneys general for the states in which the Debtors operate; (e) the Internal Revenue Service; (f) the United States Securities and Exchange Commission; (g) the Taxing Authorities, (h) counsel to the Prepetition Agent, and (i) any party that has requested notice pursuant to Bankruptcy Rule 2002 and Bankruptcy Local Rule 9013-1(d). In light of the nature of the relief requested, no other or further notice need be provided.

The Debtors request that the Court enter the Order granting the relief requested in this Motion and such other and further relief as the Court deems appropriate under the circumstances.

Dated: May 21, 2024
Houston, Texas

/s/ Charles R. Koster

WHITE & CASE LLP

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*Proposed Counsel to the Debtors and
Debtors in Possession*

Certificate Of Accuracy

I certify that the foregoing statements are true and accurate to the best of my knowledge. This statement is being made pursuant to Bankruptcy Local Rule 9013-1(i).

/s/ Charles R. Koster

Charles R. Koster

Certificate Of Service

I certify that on May 21, 2024, I caused a copy of the foregoing document to be served by the Electronic Case Filing System for the United States Bankruptcy Court for the Southern District of Texas.

/s/ Charles R. Koster

Charles R. Koster

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS**

In re:)	Chapter 11
)	
ZACHRY HOLDINGS, INC., <i>et al.</i> ¹)	Case No. 24-90377 (MI)
)	
Debtors.)	(Jointly Administered)
)	Re: Docket No. ____

**ORDER (I) AUTHORIZING THE PAYMENT OF
CERTAIN TAXES AND FEES AND (II) GRANTING RELIED RELIEF**

Upon the motion (the “**Motion**”)² of the above-captioned debtors and debtors in possession (collectively, the “**Debtors**”) for entry of an order (this “**Order**”), (a) authorizing, but not directing, the Debtors to pay various Taxing Authorities on account of Taxes that arose before the Petition Date and in the ordinary course, and (b) granting related relief, all as more fully set forth in the Motion; and this Court having jurisdiction over this matter pursuant to 28 U.S.C. § 1334; and this Court having found that this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2); and this Court having found that venue of this proceeding and the Motion in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and due, sufficient, and proper notice of the Motion having been provided under the circumstances and in accordance with the Bankruptcy Rules and the Bankruptcy Local Rules, and it appearing that no other or further notice need be provided; and a hearing having been held to consider the relief requested in the Motion (the “**Hearing**”); and upon consideration of the First Day Declaration and the record of the Hearing and all of the proceedings

¹ The last four digits of Zachry Holdings, Inc.’s tax identification number are 6814. A complete list of each of the Debtors in these chapter 11 cases and the last four digits of their federal tax identification numbers may be obtained on the website of the Debtors’ proposed claims and noticing agent at www.kccllc.net/zhi. The location of the Debtors’ service address in these chapter 11 cases is: P.O. Box 240130, San Antonio, Texas 78224.

² Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to such terms in the Motion.

had before this Court; and this Court having found and determined that the relief sought in the Motion is in the best interests of the Debtors, their estates, their creditors, their stakeholders, and all other parties in interest, and that the legal and factual bases set forth in the Motion and at the Hearing establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, IT IS HEREBY ORDERED THAT:

1. The Debtors are authorized, but not directed, to pay to the Taxing Authorities, including, without limitation, those Taxing Authorities listed on **Exhibit 1** annexed hereto, all Taxes that arose before the Petition Date, including Taxes subsequently determined upon audit or otherwise to be owed for the periods before the Petition Date, in each case, solely to the extent that such Taxes are or become payable in accordance with applicable law, and subject to and in accordance with the Cash Collateral Order.

2. The Debtors shall maintain a matrix/schedule of payments made pursuant to this Order, including the following information: (a) the names of the payee; (b) the date, category, nature and amount of the payment; and (c) the Debtor or Debtors that made the payment. The Debtors shall provide a copy of such matrix/schedule to the U.S. Trustee and any statutory committee appointed in these chapter 11 cases every 30 days beginning upon entry of this Order.

3. The Debtors are authorized, but not directed, to pay or remit (or use tax credits to offset) Taxes in the ordinary course of their business, whether such obligations accrued or arose before or after the Petition Date, subject to and in accordance with the Cash Collateral Order; *provided that* the Debtors shall not pay any Taxes before such Taxes are due to the applicable Taxing Authority.

4. The Debtors are authorized, but not directed, to seek a refund or credit to the extent that the Debtors have overpaid any Taxes, including amounts paid with respect to an Audit.

5. Notwithstanding the relief granted herein or any actions taken hereunder, nothing contained in this Order shall create any rights in favor of, or enhance the status of any claim held by, any of the Taxing Authorities.

6. The Debtors are authorized, but not directed, to pay any amounts that later come due, whether as a result of any pending or future audits, or otherwise, in connection with their Taxes in the ordinary course of business and in accordance with the Cash Collateral Order.

7. The Debtors are authorized to execute and deliver such documents and to take and perform all actions necessary to implement and effectuate the relief granted in this Order.

8. The banks and financial institutions on which checks were drawn or electronic payment requests made in payment of the prepetition obligations approved herein are authorized and directed to receive, process, honor, and pay all such checks and electronic payment requests when presented for payment, and all such banks and financial institutions are authorized to rely on the Debtors' designation of any particular check or electronic payment request as approved by this Order.

9. The Debtors are authorized to issue postpetition checks or effect postpetition fund transfer requests in replacement of any checks or fund transfer requests that are inadvertently dishonored as a consequence of these chapter 11 cases with respect to prepetition amounts owed in connection with the relief granted herein.

10. Notwithstanding anything to the contrary contained in the Motion or this Order, any payment to be made and any relief or authorization granted hereunder shall be limited by, and shall be subject to, the requirements imposed on the Debtors in any orders entered by this Court authorizing the Debtors' use of cash collateral (any such order, including for the avoidance of doubt, the approved cash collateral budget, a "**Cash Collateral Order**"). To the extent of any

conflict (but solely to the extent of such conflict) between the terms of this Order and the terms of any Cash Collateral Order, the terms of the Cash Collateral Order will govern.

11. Nothing contained in the Motion or this Order, nor any action taken pursuant thereto, nor any payment made pursuant to the authority granted thereby, is intended to be or shall be construed as: (a) an admission as to the amount of, basis for, or validity of any claim against a Debtor entity under the Bankruptcy Code or other applicable non-bankruptcy law; (b) a waiver of the Debtors' rights to dispute any claim on any grounds; (c) a promise or requirement to pay any claim; (d) an implication or admission that any claim is of a type specified or defined in this Motion or any order granting the relief requested by this Motion; (e) a waiver of any claims or causes of action that may exist against any creditor or interest holder; (f) a request or authorization to assume, adopt, or reject any agreement, contract, or lease pursuant to section 365 of the Bankruptcy Code; (g) a waiver or limitation of the Debtors' rights under the Bankruptcy Code or any other applicable law; or (h) a concession by the Debtors that any liens (contractual, common law, statutory, or otherwise) that may be satisfied pursuant to the Motion are valid and the Debtors expressly reserve their rights to contest the extent, validity, or perfection or seek avoidance of all such liens.

12. The contents of the Motion satisfy the requirements of Bankruptcy Rule 6003(b).

13. Notice of the Motion as provided therein shall be deemed good and sufficient notice of such Motion and the requirements of Bankruptcy Rule 6004(a) and the Bankruptcy Local Rules are satisfied by such notice.

14. Notwithstanding Bankruptcy Rule 6004(h), the terms and conditions of this Order are immediately effective and enforceable upon its entry.

15. This Court shall retain exclusive jurisdiction with respect to all matters arising from or related to the implementation, interpretation, or enforcement of this Order.

Dated: _____, 2024
Houston, Texas

UNITED STATES BANKRUPTCY JUDGE

Exhibit 1

Taxing Authorities

Tax Authorities

Taxing Authority	Tax Type	Address
Alabama Department of Revenue	Alabama Business Privilege Tax	P.O. Box 327430, Montgomery, AL 36132-7430
Alabama Department of Revenue	State Income Tax	P.O. Box 327430, Montgomery, AL 36132-7430
Alaska Department of Revenue - Tax Division	State Income Tax	P.O. Box 110420, Juneau, AK 99811-0420
Arizona Department of Revenue	State Income Tax	P.O. Box 29079, Phoenix, AZ 85038-9079
Arkansas Corporate Income Taxing Authority	State Income Tax	P.O. Box 919, Little Rock, AR 72203-0919
Franchise Tax Board	California Franchise-Separate Basis	P.O. Box 942857, Sacramento, CA 94257-0500
Franchise Tax Board	California Franchise- Unitary Group	P.O. Box 942857, Sacramento, CA 94257-0500
Carroll County Fiscal Court	Carroll County – Kentucky	Carroll County OCC. Tax Admin. 440 Main St. Carrollton, KY 41008
Colorado Department of Revenue	State Income Tax	Colorado Department of Revenue, Denver, CO 80261-0006
State of Connecticut - Department of Revenue	Connecticut Business Tax	P.O. Box 150406, Hartford, CT 06115-0406
State of Delaware	State Income Tax	Office of Tax and Revenue, P.O. Box 96148, Washington, DC 20090-6148
Florida Department of Revenue	Florida Franchise/Income Tax	5050 W. Tennessee St., Tallahassee, FL 32399-0135
Georgia Department of Revenue - Processing Center	State Income Tax	P.O. Box 740397, Atlanta, GA 30374-0397
Hawaii Department of Revenue	State Income Tax	P.O. Box 3559, Honolulu, HI 96811-3559
Idaho State Tax Commission	State Income Tax	P.O. Box 56, Boise, ID 83756-0056
Illinois Department of Revenue	State Income Tax	P.O. Box 19008, Springfield, IL 62794-9008
Indiana Department of Revenue	State Income Tax	P.O. Box 7231, Indianapolis, IN 46207-7231
Corporate Tax Return Processing, Iowa Department of Revenue	State Income Tax	P.O. Box 10468, Des Moines, IA 50306-0468
Kansas Corporate Tax	State Income Tax	915 SW Harrison St., Topeka, KS 66612-1588
Kentucky Department of Revenue	State Income Tax	Kentucky Department of Revenue, Frankfort, KY 40620
Louisiana Department of Revenue	State Income Tax	P. O. Box 91011, Baton Rouge, LA 70821-9011
Maine Revenue Services	State Income Tax	P.O. Box 1064, Augusta, ME 04332-1064
Comptroller of Maryland	State Income Tax	Comptroller of Maryland, Revenue Administration Division, 110 Carroll St., Annapolis, MD 21411-0001

Taxing Authority	Tax Type	Address
Massachusetts Department of Revenue	Excise Tax	P.O. Box 7005, Boston, MA 02204
Mercer County Net Profits Center	Mercer County - Kentucky	Fiscal Court: Mercer County Tax Administration. 207 W. Lexington St. PO Box 265 Harrodsburg, KY 40330
Michigan Department of Treasury	State Income Tax	P.O. Box 30803, Lansing MI 48909
Minnesota Revenue Mail Station	State Income Tax	Mail Station 1250, St. Paul, MN 55145-1250
Department of Revenue	Mississippi Franchise/Income Tax	P.O. Box 23050, Jackson, MS 39225-3050
Missouri Department of Revenue	State Income Tax	P.O. Box 700, Jefferson City, MO 65105-0700
Montana Department of Revenue	State Income Tax	P.O. Box 8021, Helena, MT 59604-8021
Nebraska Department of Revenue	State Income Tax	P.O. Box 94818, Lincoln NE 68509-4818
New Hampshire Department of Revenue - Administration	New Hampshire Business Tax	P.O. Box 637, Concord, NH 03302-637
State of New Jersey, Division of Taxation	New Jersey Business Tax	Revenue Processing Center, P.O. Box 666, Trenton, New Jersey 08646-0666
Taxation and Revenue Department	New Mexico Franchise/Income Tax	Taxation and Revenue Department, P.O. Box 25127, Santa Fe, NM 87504-5127
NYS Corporation Tax	State Franchise Tax	P.O. Box 15181, Albany NY 12212-5181
NC Department of Revenue	State Corporation Tax	P.O. Box 25000, Raleigh, NC 27640-0500
Office of State Tax Commissioner	North Dakota Corporate Tax	600 E. Boulevard Ave., Dept. 127, Bismarck, ND 58505-0599.
Oklahoma Tax Commission	Oklahoma Franchise Tax	Franchise Tax, P.O. Box 26800, Oklahoma City, OK 73126-0802
Oregon Department of Tax and Revenue	Oregon Excise Tax	P.O. Box 14777, Salem, OR 97309-0960
PA Department of Revenue	State Corporation Tax	P.O. Box 280708, Harrisburg, PA 17128-0708
State of Rhode Island, Division of Taxation	State Corporation Tax	One Capitol Hill, Suite 9, Providence, RI 02908-5811
SC Department of Revenue	State Income Tax	SC Department of Revenue, Corporate Refund, Columbia SC 29214-0032
Tennessee Department of Revenue	Tennessee Franchise/Excise Tax	Andrew Jackson State Office Building, 500 Deadrick Street, Nashville, TN 37242
Texas Comptroller of Public Accounts	Texas	P.O. Box 149348, Austin, Texas 78714-9348

Taxing Authority	Tax Type	Address
Utah State Tax Commission	Utah Franchise/Income Tax-Unitary	210 N 1950, W Salt Lake City, UT 84134-0300
Vandalia, Ohio Department of Revenue - Administration	State Income Tax	P.O. Box 727 Vandalia, OH 45377-0727
Vermont Department of Taxes	State Income Tax	Vermont Department of Taxes, Corporate Income Tax, 133 State Street, Montpelier, VT 05633-1401
Virginia Department of Taxation	State Income Tax	Virginia Department of Taxation, P.O. Box 1500, Richmond, Virginia 23218-1500
West Virginia State Tax Department	West Virginia NI/Franchise Tax	West Virginia State Tax Department, Internal Auditing Division, P. O. Box 1202, Charleston, WV 25324-1202
Wisconsin Department of Revenue	Wisconsin Income/Franchise Tax	Wisconsin Department of Revenue, P.O. Box 8908, Madison, WI 53708-8908
Alief ISD Tax Assessor Collector	Personal Property	P.O. Box 368, Alief, TX 77411
Arizona DOR	Transaction Privilege	P.O. Box 29010, Phoenix, AZ 85038-9010
Arkansas Dept. of Finance and Administration	Excise	P.O. Box 1272, Little Rock, AK 72203
Ascension Parish	Sales and Use	P.O. Box 1718, Gonzales, LA 70707
Benton County Treasurer	Personal Property	7122 W. Okanogan Pl, Ste. E110, Kennewick, WA 99336
Bexar County Tax Assessor Collector	Real Property	P.O. Box 2903, San Antonio, TX 78299-2903
Bexar County Tax Assessor Collector	Personal Property	P.O. Box 2903, San Antonio, TX 78299-2903
Brazoria County Tax Assessor Collector	Personal Property	111 E. Locust, Angleton, TX 77515
Brazos County Tax Assessor Collector	Personal Property	4151 County Park Ct., Bryan, TX 77802
Caddo-Shreveport Sales and Use Tax Commission	Sale & Use	P.O. Box 104, Shreveport, LA 71161
Canada Revenue Agency	GST/HST	333 Laurier Ave. W., Ottawa, ON KIA 0L9, Canada
Channelview ISD	Personal Property	828 Sheldon Rd, Channelview, TX 77530
City and County of Denver	Use	201 W. Colfax Ave, Denver, CO 80202
City of Baton Rouge-Parish of East Baton Rouge	Sale & Use	P.O. Box 2590, Baton Rouge, LA 70821-2590
City of Deer Park Industrial District	Personal Property	P.O. Box 700, Deer Park, TX 77536
City of La Porte industrial District	Personal Property	604 W. Fairmont Pkwy, La Porte, TX 77571
Colorado DOR	Consumers' Use	Colorado DOR, Denver, CO 80261-0013
Comptroller of Maryland-SUT	Sales & Use	P.O. Box 17405, Baltimore, MD 21297-1405

Taxing Authority	Tax Type	Address
Connecticut DOR	Sales & Use	450 Columbus Blvd. Suite 1, Hartford, CT 06103
Connecticut DOR	Business Use	450 Columbus Blvd. Suite 1, Hartford, CT 06103
Delaware Division of Revenue	Gross Receipts	820 N. French Street, Wilmington, DE 19801
Desoto Parish Sales and Use Tax Commission	Sales & Use	P.O. Box 927, Mansfield, LA 71052
Douglas County Treasurer	Personal Property	P.O. Box 2855, Omaha, NE 68103-2855
Eagle Pass ISD Tax Assessor Collector	Personal Property	P.O. Box 1530, Eagle Pass, TX 78852
Evangeline Parish Sale/Use Tax Commission	Sales & Use	P.O. 367, Ville Platte, LA 70586-0367
Florida DOR	Sales & Use	5050 West Tennessee Street, Tallahassee, FL 32399
Georgia DOR	Sales & Use	P.O. Box 105408, Atlanta, GA 30348-5408
Harris County MUD #285	Personal Property	P.O. Box 4383, Houston, TX 77210
Harris County Tax Assessor Collector	Real Property	P.O. Box 3547, Houston, TX 77253-3547
Harris County Tax Assessor Collector	Personal Property	P.O. Box 4622, Houston, TX 77210-4622
Hutchinson County Tax Office	Personal Property	P.O. Box 989, Stinnett, TX 79083
Idaho State Tax Commission	Sales & Use	P.O. Box 36, Boise, ID 83722-0410
Illinois DOR	Sales & Use	Illinois DOR, Retailers' Occupation Tax, Springfield, IL 62796-0001
Indiana DOR	Sales & Use	100 N Senate Ave, Indianapolis, IN 46204-2253
Iowa DOR	Sales & Use	PO Box 10412, Des Moines, IA 50306-0412
Jackson County Tax Collector	Personal Property	P.O. Box 998, Pascagoula, MS 39568
Jefferson County Tax Assessor Collector	Personal Property	P.O. Box 2112, Beaumont, TX 77704
Jefferson Parish Sheriff's Office	Sales & Use	P.O. Box 248, Gretna, LA 70054-0248
Kansas DOR	Consumers' Compensating Use	PO Box 3506, Topeka, KS 66625-3506
Kansas DOR	Retailer's Compensating Use	PO Box 3506, Topeka, KS 66625-3506
Kennedy County Tax Office	Real Property	P.O. Box 129, Sarita, TX 78385
Kennedy County Tax Office	Personal Property	P.O. Box 129, Sarita, TX 78385
Kentucky DOR	Consumer's Use	Kentucky DOR, Frankfort, KY 40619
Kleberg County Tax Assessor Collector	Real Property; Personal Property	P.O. Box 1457, Kingsville, TX 78364
Lake County Treasurer	Personal Property	2293 N Main St., Crown Point, IN 46307
Louisiana DOR	Sales & Use	P.O. Box 201, Baton Rouge, LA 70821-0201
Matagorda County Tax Assessor Collector	Personal Property	1700 Seventh Street, Room 203, Bay City, TX 77414-5091
Maverick County Tax Assessor Collector	Personal Property	1823 S. Veterans Blvd. Ste. 2, Eagle Pass, TX 78852

Taxing Authority	Tax Type	Address
Mecklenburg County Tax Collector	Personal Property	P.O. Box 31457, Charlotte, NC 28231-1457
Medina County Tax Assessor Collector	Real Property	1102 15th Street, Hondo, TX 78861
Medina County Tax Assessor Collector	Personal Property	1102 15th Street, Hondo, TX 78861
Minnesota DOR	Sales & Use	Mail Station 6330, 600 N. Robert Street, St. Paul, MN 55146-6330
Mississippi DOR	Sales & Use	P. O. Box 960, Jackson, MS 39205-0960
Monroe County Tax Commissioner	Personal Property	P.O. Box 357, Forsyth, GA 31029
Nebraska DOR	Sales & Use	P.O. Box 98923, Lincoln, NE 68509-8923
Nebraska DOR	Local and Business Use	P.O. Box 98923, Lincoln, NE 68509-8923
Nevada Department of Taxation	Sales & Use	3850 Arrowhead Drive, 2nd Floor, Carson City, NV 89706
New Jersey DOR Division of Taxation	Business Use	P.O. Box 999, Trenton, NJ 08646-0999
New Mexico Taxation	Gross Receipts	1200 South St. Francis Drive, Santa Fe, NM 87505
North Carolina DOR	Sales & Use	P.O. Box 25000, Raleigh, NC 27640-0640
Nueces County Tax Assessor Collector	Personal Property	P.O. Box 2810, Corpus Christi, TX 78403-2810
Ohio Dept. of Taxation	Universal Use	P.O. Box 2678, Columbus, OH 43216-2678
Oklahoma Tax Commission	Sales & Use	Oklahoma Tax Commission, Oklahoma City, OK 73194
Oklahoma Tax Commission	Consumer and Vendor Use	Oklahoma Tax Commission, Oklahoma City, OK 73194
Orange County Tax Office	Personal Property	P.O. Box 1568, Orange, TX 77631-1568
Ouachita Parish/City of Monroe Taxation and Revenue Division	Sales & Use	P.O. Box 123, Monroe, LA 71210-0123
Parish of Acadia	Sales & Use	P.O. Drawer 309, Crowley, LA 70527-0309
Parish of Ascension Sheriff & Tax Collector	Personal Property	P.O. Box 118, Gonzales, LA 70707-0118
Parish of Ascension Sheriff & Tax Collector	Real Property	P.O. Box 118, Gonzales, LA 70707-0118
Parish of St. Bernard Sales and Use Tax Dept.	Sales & Use	P.O. Box 168, Chalmette, LA 70044
Parmer County Appraisal District	Personal Property	P.O. Box 56, Bovina, TX 79009
Parmer County Appraisal District	Real Property	P.O. Box 56, Bovina, TX 79009
Pasadena ISD Tax Office	Personal Property	P.O. Box 1318, Pasadena, TX 77501-1318
Pasadena ISD Tax Office	Real Property	P.O. Box 1318, Pasadena, TX 77501-1318
Plaquemines Parish Sales Tax Division	Sales & Use	333 F. Edward Hebert Blvd., Bldg. 102, Suite 345, Belle Chase, LA 70037
Plaquemines Parish Sheriff's Office	Personal Property	8022 Highway 23, Belle Chasse, LA 70037

Taxing Authority	Tax Type	Address
Randall County Tax Assessor Collector	Personal Property	P.O. Box 997, Canyon, TX 79015-0997
Rapides Parish Sales and Use Tax Dept.	Sales & Use	5606 Coliseum Blvd, Alexandria, LA 71303
South Dakota DOR	Contractors' Excise	445 East Capitol Ave, Pierre, SD 57501-3185
South Dakota DOR	Sales & Use	445 East Capitol Ave, Pierre, SD 57501-3185
St. Charles Parish School Board Sales Tax Dept.	Sales & Use	13855 River Road, Luling, LA 70070
St. Charles Parish Sheriff's Office	Personal Property	P.O. Box 440, Hahnville, LA 70057
St. James Parish School Board Sales and Use Tax Dept.	Sales & Use	P.O. Box 368, Lutcher, LA 70071-0368
St. Mary Parish Sales and Use Tax Dept.	Sales & Use	P.O. Box 1279, Morgan City, LA 70381
State of West Virginia State Tax Dept.	Sales & Use	P.O. Box 1826, Charleston, WV 25327-1826
Tallapoosa County	Consumer Use	AvenuInsights P.O. Box 830725, Birmingham, AL 35283-0725
Texas Comptroller of Public Accounts	Direct Pay	P.O. Box 13528, Capitol Station, Austin, TX 78711-3528
Texas Comptroller of Public Accounts	Sales & Use	P.O. Box 13528, Capitol Station, Austin, TX 78711-3528
Texas Comptroller of Public Accounts	Heavy Duty Diesel	P.O. Box 13528, Capitol Station, Austin, TX 78711-3528
Texas Comptroller of Public Accounts	Sales	P.O. Box 13528, Capitol Station, Austin, TX 78711-3528
Town of Stonington Finance Dept	Personal Property;	152 Elm St., Stonington, CT 06378
Town of Stonington Finance Dept	Real Property	152 Elm St., Stonington, CT 06378
Travis County Tax Office	Personal Property	P.O. Box 149328, Austin, TX 78714-9328
Utah State Tax Commission	Sales & Use	210 N. 1950 W., Salt Lake City, UT 84134
Virginia Dept. of Taxation	Business Consumer's Use	P.O. Box 26627, Richmond, VA 23261-6627
Virginia Dept. of Taxation	Out of State Dealer's Sales and Use	P.O. Box 26627, Richmond, VA 23261-6627
Wake County Tax Administration	Personal Property	P.O. Box 580084, Charlotte, NC 28258-0084
Washington DOR	Excise	P.O. Box 47464, Olympia, WA 98504-7464
Washington Parish Sheriff's Office Sales Tax	Sales & Use	P.O. Drawer 508, Franklinton, LA 70438
Kenai Peninsula Borough Finance Dept / Sales Tax Div.	Sales & Use	144 North Binkley St., Soldotna, AK 99669-7520
Arizona Dept of Revenue	Sales & Use	1600 W Monroe St., Phoenix, AZ 85007
Arkansas Dept. of Finance and Administration	Excise (S&U Tax)	P.O. Box 1272, Little Rock, AK 72203

Taxing Authority	Tax Type	Address
Ascension Parish	Sales & Use	P.O. Box 1718, Gonzales, LA 70707
British Columbia, CAN / Ministry of Finance	Provincial Sales Tax	P.O. Box 9415, STN Prov Govt, Victoria BC V8W 2B7 Canada
Calcasieu Parish Sales & Use Tax Dept	Sales & Use	P.O. Drawer 2050, Lake Charles, LA 70602- 2050
California Dept of Tax and Fee Administration	Sales & Use	1800 30th St, Suite 380, Bakersfield, CA 93301- 1922
Canada Revenue Agency	VAT/GST	333 Laurier Ave W, Ottawa, ON K1A 0L9 / Canada
City of Los Angeles / Office of Finance	Annual Business Tax	1828 Sawtelle Blvd, Suite 102, Los Angeles, CA 90025
Colorado DoR / Tax Division	Sales & Use	Colorado DoR / Denver, CO 80261-0006
Commerce City Tax Division	Sales & Use	7887 E 60th Ave, Commerce City, CO 80022
Delaware Div of Revenue	Gross Receipts Tax/Contractor	820 N French St., Wilmington, DE 19801 / USA
City of Baton Rouge-Parish of East Baton Rouge	Sales & Use	P.O. Box 2590, Baton Rouge, LA 70821-2590
Florida DoR	Sales & Use	3750 N 14th St, Suite 201, Leesburg, FL 34748- 3829
Georgia DoR	Sales & Use	P.O. Box 105408, Atlanta, GA 30348-5408
Hawaii Dept of Taxation	General Excise & Use Tax	830 Punchbowl St., Honolulu, HI 96813
Iberville Parish Sales Tax Dept	Sales & Use	58050 Meriam St., Plaquemine, LA 70764
Illinois DoR	Sales & Use	Illinois DOR / Retailers' Occupation Tax / Springfield, IL 62796-0001
Illinois Enterprise Zone Reporting	Building Materials ExCert	100 N Senate Ave, Indianapolis, IN 46204-2253
Indiana DoR	Sales & Use	100 N Senate Ave, Indianapolis, IN 46204-2253
Iowa DoR	Sales & Use	PO Box 10412 / Des Moines, IA 50306-0412 / USA
Jefferson Parish Sheriff's Office	Sales & Use	P.O. Box 248, Gretna, LA 70054-0248
Kansas DoR	Retailer's Sales Tax	P.O. Box 3506, Topeka, KS 66625-3506
Kentucky DoR	Sales & Use	Kentucky DOR, Frankfort, KY 40619
Lafayette Parish School System / Sales Tax Div	Sales & Use	P O Box 3883, Lafayette, LA 70502-3883
Louisiana DoR	Sales & Use	P.O. Box 201, Baton Rouge, LA 70821-0201
Manitoba Finance / Taxation Div	Provincial Sales Tax	415-401 York Ave, Winnipeg, MB R3C 0P8 / Canada
Michigan Dept of Treasury	Sales & Use	MI Dept of Treasury / Lansing, MI 48922

Taxing Authority	Tax Type	Address
Minnesota DoR	Sales & Use	600 N Robert St., St Paul, MN 55101
Mississippi DoR	Sales & Use	P O Box 960, Jackson, MS 39205-0960
Missouri DoR	Vendor's Use Tax	P.O. Box 840, Jefferson City, MO 85105-0840
Nebraska DoR	Sales & Use	P.O. Box 94818, Lincoln, NE 68509-4818
NV Dept of Taxation	Sales & Use	P.O. Box 51107, Los Angeles, CA 90051-5407
New Jersey DoR / Div of Taxation	Sales & Use	P.O. Box 999, Trenton, NJ 08646-0999
Ohio DoR	Commercial Activity Tax	4485 Northland Ridge Blvd, Columbus, OH 43229
Oklahoma Tax Commission	Sales & Use	2501 N Lincoln Blvd., Oklahoma City, OK 73194
Oklahoma Tax Commission	Consumer Use Tax	2501 N Lincoln Blvd., Oklahoma City, OK 73194
Ouachita Parish / City of Monroe / Tax & Revenue Division	Sales & Use	Tax and Revenue Dept / P O Box 123 / Monroe, LA 71210-0123 / USA
Pennsylvania DoR	Sales & Use	Harrisburg, PA 17128-2005
Plaquemines Parish / Sales Tax Div	Sales & Use	333 F Edward Hebert Blvd / Bldg 102, Suite 345 / Belle Chasse, LA 70037
Minister of Revenue of Quebec	Quebec Sales Tax	3800 Rue de Marly / Quebec City, Quebec G1X 4A5 / Canada
Rapides Parish, LA / Sales & Use Tax Dept	Sales & Use	Rapides Parish S&U Tax Dept / 5606 Coliseum Blvd / Alexandria, LA 71303
Saskatchewan Canada Ministry of Finance	Provincial Sales Tax	Ministry of Finance / Revenue Div / P O Box 200 / Regina, SK S4P 2Z6
St. Charles Parish School Board Sales and Use Tax Department	Sales and Use	13855 River Road, LULING, LA 70070
Parish of St. Bernard	Sales & Use	PO Box 168, CHALMETTE, LA 70044
St. Charles Parish School Board Sales and Use Tax Department	Sales & Use	13855 River Road, LULING, LA 70070
St. James Parish School Board Sales and Use Tax Dept.	Sales & Use	P.O. Box 368, Lutchet, LA 70071-0368
State of Tennessee DOR	Sales & Use	425 Rep. John Lewis Way N., Nashville, Tennessee 37243
Texas Comptroller of Public Accounts	Sales & Use	P.O. Box 13528, Capitol Station, Austin, TX 78711-3528
Texas Comptroller of Public Accounts	Heavy Duty Diesel	P.O. Box 13528, Capitol Station, Austin, TX 78711-3528
Utah State Tax Commission	Sales & Use	210 N. 1950 W., Salt Lake City, UT 84134
Government of the Republic of Trinidad and Tobago Ministry of Finance	Value Added Tax	Taxpayer Services, 2-4 Ajax Street, Port of Spain
Virginia Dept. of Taxation	Use tax	P.O. Box 26627, Richmond, VA 23261-6627
West Baton Rouge Parish Department of Revenue	Sales & Use	P.O. Box 86, Port Allen, LA 70767
Department of Revenue Washington State	Combined Excise Tax	PO Box 47476, Olympia, WA 98504-7476

Taxing Authority	Tax Type	Address
Webster Parish Sales and Use Tax Commission	Sales & Use	P.O. Box 357, Minden, LA 71058-0357
State of West Virginia State Tax Dept.	Sales & Use	P.O. Box 1826, Charleston, WV 25327-1826
Wyoming Department of Revenue	Sales & Use	122 W 25th St Suite E301, Cheyenne, WY 82002-0110
Ascension Parish Sheriff's Office, LA	Personal	828 S Irma Blvd, Gonzales, LA 70737
Brazoria County Tax Office, Texas	Personal	451 N Velasco, Angleton, TX 77515
Cy Fair ISD Texas	Personal	11440 Matzke Rd., Cypress, TX 77429
Harris County Tax Assessor - Broadway M&E, Texas	Personal-Equip	1001 Preston St., Houston, TX 77002
Harris - Vehicles	Personal-vehicles	P O Box 4089, Houston, TX 77210-4089
Harris County Tax Assessor-M&E, Texas	Personal-Equip	1001 Preston St., Houston, TX 77002
Harris County Tax Assessor - Red Bluff, Texas	Personal	1001 Preston St., Houston, TX 77002
Harris County Tax Assessor, Texas	Personal	1001 Preston St., Houston, TX 77002
Ouachita Parish Assessor's Office, Louisiana	Personal	301 South Grand St., Monroe, LA 71201
Jefferson Parish Assessor's Office, Louisiana	Real	200 Derbigny St, Suite 1200, Gretna, LA 70053
Jefferson Parish Assessor's Office, Louisiana	Personal	Elmwood Park Blvd, New Orleans, LA
Nueces County Tax Assessor/Collector, Texas	Personal	901 Leopard St, Suite 301, Corpus Christi, TX 78401
Pasadena ISD - Broadway M&E	Personal-Equip	3920 Mickey Gilley Blvd., Pasadena, TX 77502
Pasadena ISD - Vehicles	Personal-vehicles	3920 Mickey Gilley Blvd., Pasadena, TX 77502
Pasadena ISD - M&E	Personal-Equip	3920 Mickey Gilley Blvd., Pasadena, TX 77502
Pasadena ISD - RedBluff	Personal	3920 Mickey Gilley Blvd., Pasadena, TX 77502
Salt Lake County Assessor, Utah	Personal	2001 South State St, Suite N1-600, Salt Lake City, UT 84190