

## **GILBERT J. BERNAL, JR.**

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### **EDUCATION**

Bachelor of Arts with Honors, Government, University of Texas, 1972  
Doctor of Jurisprudence, University of Texas School of Law, 1975

### **PROFESSIONAL LICENSES**

Attorney at Law, Texas, 1975

### **ADMISSION TO COURTS**

United States Supreme Court  
United States District Court for the Western District of Texas  
Texas Supreme Court

### **AREAS OF EXPERTISE**

Primary practice includes state taxation, the administrative litigation of state tax matters before the Comptroller of Public Accounts of the State of Texas, and the judicial litigation of such matters in the district courts and appellate courts of the State of Texas. Additional practice area includes administrative law.

### **PRIOR PROFESSIONAL EXPERIENCE**

Bickerstaff, Heath & Smiley, L.L.P., November 1, 1992 - January 6, 1995  
Jenkins & Gilchrist, February 1991 to October 31, 1992  
Shapiro, Edens & Cook, April 1984 to January 1991  
Clark, Thomas, Winters & Shapiro, October 1983 to April 1984  
Attorney General of Texas, October 1975 to October 1983 (Assistant Attorney General,  
Chief of Taxation Division, 1981-1983)

### **PROFESSIONAL AFFILIATIONS AND ACTIVITIES**

Adjunct Professor, University of Texas Law School, Spring 1998, Texas State Taxation  
(Franchise Tax and Sales Tax)  
State Bar of Texas  
Travis County Bar Association

Co-Chairman, State Tax Committee of State Bar's Taxation Section (1990-1992)  
Member, Texas Taxpayers and Research Association, Tax Representatives Committee  
Council Liaison, State Tax Committee, Section of Taxation (1992-1994)  
Member, Comptroller's Tax Advisory Group  
Member, State Taxation Committee of State Bar of Texas

**FOREIGN LANGUAGES:** Spanish

**RECENT SPEECHES**

May 2008, Telecom, Cable and Wireless Conference, Fees and Taxes – Don't You Just Love 'Em (Austin, Texas)

January 2006, Texas State Tax Conference, *Practice Tips for Appearing in Comptroller of Public Accounts Administrative Hearings*, (Austin, Texas)

Texas Society of CPA's Annual State Tax Conference, *Legislative Developments in Texas Taxes*, October 25, 2005

November 5, 2004, NAPM Sales and Use Tax Seminar, (Houston, Texas)

March 5, 2004, Texas Sales and Use Tax, Lorman Business Center, Inc. (San Antonio, Texas)

September 2003, 21<sup>st</sup> Annual Advanced Tax Law Course, Texas Bar CLE, *Handling a State Tax Case Through Trial*

July 2003, Texas Sales and Use Tax and Franchise Tax, Lorman Business Center, Inc. (Houston, Texas)

January 2003, Texas Sales and Use Tax, Lorman Business Center, Inc., (Abilene, Texas)

July 2002, Advanced Texas Sales and Use Tax, Lorman Business Center, Inc., (Fort Worth, Texas)

July 2001, Texas Sales and Use Tax and Property Tax, Lorman Business Center, Inc., (Houston, Texas)

June 2001, Texas Sales and Use Tax, Lorman Business Center, Inc., (San Antonio, Texas)

July 2000, Texas Sales and Use Tax, Lorman Business Center, Inc., (Lubbock, Texas)

August 2000, Texas Sales and Use and Property Tax for Manufacturers, Lorman Business Center, Inc., (Dallas, Texas)

**REPORTED CASES**

*Richmont Aviation, Inc. v. Combs*, Case No. 03-11-00486-CV, Austin Court of Appeals (September 12, 2013, pet. pending)

*TracFone Wireless, Inc. and Virgin Mobile USA, L.P. v. Commission on State Emergency Communications*, 397 S.W.3d 173 (Tex. 2013)

*McLane Company, Inc. v. Strayhorn*, 148 S.W.3d 644 (Tex. App. – Austin 2004, pet. denied)

*INOVA Diagnostics, Inc. v. Strayhorn*, 166 S.W.3d 394 (Tex. App. – Austin 2003, pet. denied)

*Rylander v. Fisher Controls International, Inc.*, 45 S.W.3d 291 (Tex. App. - Austin 2001, no pet.)

*Rylander v. Bandag Licensing Corp.*, 18 S.W.3d 296 (Tex. App. - Austin 2000, pet. denied)  
*Nabisco, Inc. v. Rylander*, 992 S.W.2d 678 (Tex. Civ. App.-Austin 1999, pet. denied)

*Sharp v. Park 'n Fly of Texas, Inc.*, 969 S.W.2d 572 (Tex. Civ. App.-Austin 1998, pet. denied)

*Sharp v. Hobart Co.*, 957 S.W.2d 650 (Tex. Civ. App. - Austin 1997, no writ)

*Bullock v. Pioneer Co.*, 774 S.W.2d 302 (Tex. Civ. App. - Austin 1989, writ denied)

*Spencer Gifts, Inc. v. Bullock*, 766 S.W.2d 593 (Tex. Civ. App. - Austin 1989, no writ)

*State v. Shell Oil Co.*, 747 S.W.2d 54 (Tex. Civ. App. - Austin 1988, no writ)

*East Texas Oxygen Co. v. State*, 681 S.W.2d 741 (Tex. Civ. App. - Austin 1984, no writ)

*Wallen v. State*, 677 S.W.2d 789 (Tex. Civ. App. - Austin 1984, no writ)

*Dorchester Gas Producing Co. v. Bullock*, 668 S.W.2d 422 (Tex. Civ. App. - Texarkana 1984, writ ref'd n.r.e.)

*Wallen v. State*, 667 S.W.2d 621 (Tex. Civ. App. - Austin 1984, no writ)

*Travis Bank & Trust v. State*, 660 S.W.2d 851 (Tex. Civ. App. - Austin 1983, no writ)

*Bullock v. Foster Cathead Co.*, 631 S.W.2d 208 (Tex. Civ. App. - Corpus Christi 1982, no writ)

*Bullock v. Hewlett-Packard Co.*, 628 S.W.2d 754 (Tex. 1982), reversing 619 S.W.2d 33 (Tex. Civ. App. - Austin 1981)

*Fairmont Dallas Restaurants, Inc. v. McBeath*, 618 S.W.2d 931 (Tex. Civ. App. - Waco 1981, no writ)

*Bullock v. Enserch Exploration Co.*, 614 S.W.2d 215 (Tex. Civ. App. - Austin 1981, writ ref'd n.r.e.)

*Suleman v. McBeath*, 614 S.W.2d 637 (Tex. Civ. App. - Texarkana 1981, writ ref'd n.r.e.)

*Southwestern Motor Transport Inc. v. Bullock*, 614 S.W.2d 640 (Tex. Civ. App. - Austin 1981, no writ)

*Bullock v. Ramada Texas, Inc.*, 609 S.W.2d 537 (Tex. 1980) reversing 586 S.W.2d 651 (Tex. Civ. App. - Austin 1979)

*Bullock v. Amoco Production Co.*, 608 S.W.2d 899 (Tex. 1980) reversing 584 S.W.2d 388 (Tex. Civ. App. - Austin 1979)

*Coltharp v. State*, 585 S.W.2d 342 (Tex. Civ. App. - Austin 1979, writ ref'd n.r.e.)

*Bullock v. National Bancshares Co. of Texas*, 584 S.W.2d 268 (Tex. 1979) reversing 569 S.W.2d 584 (Tex. Civ. App. - Austin 1978)

*Paris Milling Co. v. Bullock*, 583 S.W.2d 487 (Tex. Civ. App. - Austin 1979, no writ)

*Hylton v. Bullock*, 583 S.W.2d 675 (Tex. Civ. App. - Austin 1979, writ ref'd n.r.e.)

*Bullock v. Enserch Co.*, 583 S.W.2d 950 (Tex. Civ. App. - Austin 1979, writ ref'd n.r.e.)

*Big D Bamboo Inc. v. Texas*, 567 S.W.2d 915 (Tex. Civ. App. - Waco 1979, no writ)

*Texas International Airlines Inc. v. Texas Alcoholic Beverage Commission*, 566 S.W.2d 693 (Tex. Civ. App. - Austin 1978, no writ)

*American Biomedical Corp. v. Bullock*, 551 S.W.2d 177 (Tex. Civ. App. - Austin 1977, writ ref'd n.r.e.)

*Bullock v. Statistical Tabulating Co.*, 549 S.W.2d 166 (Tex. 1977) affirming 538 S.W.2d 259 (Tex. Civ. App. - Austin 1976)

*Hodges v. State*, 539 S.W.2d 394 (Tex. Civ. App. - Austin 1976, no writ)