

**IN THE UNITED STATES DISTRICT COURT  
FOR THE NORTHERN DISTRICT OF TEXAS  
WICHITA FALLS DIVISION**

**STATE OF TEXAS, et al.,**

**Plaintiffs,**

**v.**

**UNITED STATES OF AMERICA, et al.,**

**Defendants.**

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**Civil Action No. 7:15-cv-00151-O**

**ORDER**

On March 5, 2018, the Court entered an order granting in part and denying in part the parties motions for summary judgment. Mem. Op. and Order, ECF No. 88. The Court thereafter ordered the parties to file a joint status report on what else must be done to resolve this matter. March 7, 2018 Order, ECF No. 89. On March 14, 2018, the parties filed a joint status report, agreeing that the Court has fully disposed of all claims raised by the parties and placed into issue through the pleadings. Joint Status Report, ECF No. 90. The parties also made additional requests of the Court. *Id.*

Plaintiffs request that the Court reconsider its August 4, 2016 Order dismissing Plaintiffs' claim for a HIPF refund in Count VII and part of Count X of their amended complaint. Mem. Op. and Order 19–21, ECF No. 34. In its March 5, 2018 Order, the Court found that the *Regan* exception of the AIA applied to Plaintiffs' HIPF claims. *See* Mem. Op. and Order 23–28, ECF No. 88. Plaintiffs now argue, "This exception vests the Court with jurisdiction over Plaintiffs' claim for relief in the form of a refund that was previously dismissed for lack of subject matter jurisdiction." Joint Status Report, ECF No. 90. Plaintiffs' accordingly request the opportunity to move for summary judgment on that claim. *Id.* Defendants request that the Court order Plaintiffs

to file a motion for reconsideration and further request that Defendants have the opportunity to respond to that motion. *Id.*

The Court finds the parties' requests well taken and grants both. Accordingly, the Court **GRANTS** Plaintiffs leave to file a motion for reconsideration within the time provided by the Federal Rules of Civil Procedure. *See* Fed. R. Civ. P. 7(b)(1), 60(b)–(c). Defendants may file a response to the motion, and Plaintiffs a reply. *See* Fed. R. Civ. P. 27(a)(3)–(4). The Court further **ORDERS** Plaintiffs to address the following issues in its motion for reconsideration: (1) whether the claim for a HIPF refund is permitted under *United States v. Williams*, 514 U.S. 527 (1995); (2) whether the Government waived sovereign immunity under 28 U.S.C. § 1346(a)(1); (3) whether Plaintiffs exhausted their administrative remedies under 26 U.S.C. §§ 6511(a) and 7422(a); and (4) whether Plaintiffs are “taxpayers” under 26 U.S.C. § 7701(a)(14).

**SO ORDERED** on this **15th day** of **March, 2018**.

  
Reed O'Connor  
UNITED STATES DISTRICT JUDGE