

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

<b>STATE OF TEXAS, et al.,</b>	§	
	§	
<b>Plaintiffs,</b>	§	
	§	
v.	§	<b>Civil Action No. 7:15-cv-00151-O</b>
	§	
<b>UNITED STATES OF AMERICA, et</b>	§	
<b>al.,</b>	§	
	§	
<b>Defendants.</b>	§	

**ORDER**

On March 5, 2018, the Court issued a Memorandum Opinion and Order (ECF No. 88) granting in part and denying in part the parties’ cross motions for summary judgment. The parties then filed a Joint Status Report (ECF No. 90) on March 14, 2018, agreeing that the Court’s March 5, 2018 Order fully disposed of all claims raised by the parties and placed into issue through the pleadings. In the Joint Status Report, Plaintiffs also requested leave to file a motion for reconsideration concerning their tax refund claim. The Court granted Plaintiffs’ request (ECF No. 91) on March 15, 2018, ordering Plaintiffs to file their motion for reconsideration within the time provided by the Federal Rules of Civil Procedure. The Court further ordered Plaintiffs to address the following issues in their 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).

Sixty days have now passed since the Court’s March 15, 2018 Order, and Plaintiffs have not filed their motion for reconsideration. The Court therefore **ORDERS** Plaintiffs to file any

motion **no later than May 21, 2018**, or explain why the Court should not enter a final judgment in this case.

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

  
Reed O'Connor  
UNITED STATES DISTRICT JUDGE