

AGENDA PLACEMENT FORM

(Submission Deadline – Monday, 5:00 PM before Regular Court Meetings)

Date: 10.15.2025

Meeting Date: 10.28.2025

Submitted By: Kristi Shaw

Department: Purchasing

Signature of Elected Official/Department Head:

<p>Court Decision: This section to be completed by County Judge's Office</p> 
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Description:

Consider and Approve agreement between Tartan and Johnson County for Tax Exemption, HB 1109 Exemption and for the County Judges signature.

(May attach additional sheets if necessary)

Person to Present: _____

(Presenter must be present for the item unless the item is on the Consent Agenda)

Supporting Documentation: (check one) PUBLIC CONFIDENTIAL

(PUBLIC documentation may be made available to the public prior to the Meeting)

Estimated Length of Presentation: _____ minutes

Session Requested: (check one)

Action Item Consent Workshop Executive Other _____

Check All Departments That Have Been Notified:

County Attorney IT Purchasing Auditor

Personnel Development Services Facilities Management

Other Department/Official (list) _____

**Please List All External Persons Who Need a Copy of Signed Documents
In Your Submission Email**



Tartan Oil LLC
20 Greenway Plaza, Suite 300
Houston, TX 77046

Re: **Texas Excise Tax Exemption**

Dear Sir or Madam:

Tartan Oil LLC (“Tartan”) and Johnson County (“Counterparty”) (each a Party and collectively, the “Parties”) are Parties to certain contract(s) for the supply of gasoline and/or diesel fuel to Counterparty (individually, the “Agreement”, and collectively, the “Agreements”). The Parties desire to memorialize certain arrangements relating to tax exemptions for gasoline and diesel fuel outlined in Texas House Bill #1109 (the “Tax Exemption Bill”).

Pursuant to this Letter Agreement (the “Letter Agreement”), the Parties have agreed as follows:

1. Counterparty Warranties. As of the Effective Date (as defined below) Counterparty attests and warrants that Counterparty is exempt from excise taxes on gasoline and diesel fuel per TEX. TAX CODES §162.104/162.204 (the “Texas State Excise Tax”). In the event that Counterparty can no longer warrant the aforementioned exemption, Counterparty shall promptly notify Tartan, in writing, to the following notice contact :

Name: Josh Epperson
Email: govbiz@tartanoil.com; Josh.Epperson@pilotttravelcenters.com
With a copy to: Houston.legal@pilottavelcenters.com

2. Tartan Warranties. As of the Effective Date, Tartan shall no longer bill the Counterparty for the Texas State Excise Tax under each applicable Agreement, unless and until Tartan reasonably believes Counterparty is no longer exempt from the Texas State Excise Tax or Tartan receives written notice as outlined in Section 1 above.

3. Indemnification. In the event an applicable law or regulation imposes an obligation for Tartan to collect the Texas State Excise Tax from Counterparty, or if Counterparty may no longer claim an exemption to the Texas State Excise Tax for any reason whatsoever, Counterparty shall indemnify and, upon receipt of Tartan’s invoice for any Texas State Excise Tax, promptly reimburse Tartan for the total amount(s) of any Texas State Excise Tax charged to or paid by Tartan under the Agreements. Any failure of Tartan to enforce or exercise any rights or provision in this Agreement shall not be construed to be a waiver of that right or provision, nor will it affect the validity of this Letter Agreement. Tartan’s right to require reimbursement of the Texas State Excise Tax is limited only by the relevant statute of limitations.

4. Termination. This Letter Agreement may be terminated by either Party with thirty (30) days written notice to the other Party. Upon termination of this Letter Agreement, the Parties agree that Tartan may resume billing Counterparty for any Texas State Excise Tax under the Agreements.

5. No Other Agreements. It is agreed and understood by the Parties that there have been no oral or other agreements or representations of any kind whatsoever as a condition precedent or to induce the execution and delivery of this Letter Agreement by any Party hereto. It is further agreed that no change, addition or amendment shall be made herein or to any of the terms, covenants or conditions hereto except in writing, signed by the Parties to this Letter Agreement. Each of the Parties represent that they have read this Letter Agreement, understand its terms and have voluntarily entered into this Letter Agreement after consultation with legal counsel of their choice.

6. Counterparts. This Letter Agreement may be executed by digital or electronic means through commercially-available electronic software, which results in confirmed signatures delivered electronically to each of the Parties. This Letter Agreement may in any number of counterparts and by different parties hereto in separate counterparts, each of which, when so executed and delivered, shall be deemed an original, but all of which counterparts together shall constitute but one agreement. Delivery of an executed counterpart of this Letter Agreement by .pdf or other electronic means, shall be equally as effective as delivery of a manually-executed counterpart. The Parties hereto represent that the respective persons executing this Letter Agreement on their behalf are fully authorized to execute this Letter Agreement. As this Letter Agreement was drafted jointly by the Parties with the advice of counsel, this Letter Agreement shall be construed without regard to any presumption or rule requiring construction or interpretation against the party drafting an instrument or causing any instrument to be drafted.

7. Governing Law; Venue. The Parties agree that nothing herein constitutes an admission of liability or wrongdoing by any Party. This Letter Agreement shall be governed and enforced in accordance with the laws of the State of Texas, without regard to its conflict of laws principles. Any action or proceeding (whether based on contract, tort or otherwise) between the Parties seeking to enforce any provision of, or arising out of, relating to, or in connection with, this Letter Agreement or its subject matter shall be brought and determined exclusively in any federal or state court in Harris County, Texas, to whose jurisdiction the Parties hereby submit. In any such proceeding the Parties waive any objection to forum including, without limitation, any objection based on lack of personal jurisdiction, improper venue, inconvenient forum, or any right of jurisdiction on account of the place of residence or domicile of either Party. EACH PARTY KNOWINGLY, INTENTIONALLY, IRREVOCABLY AND UNCONDITIONALLY WAIVES ITS RIGHT TO A TRIAL BY JURY IN ANY LEGAL ACTION OR PROCEEDING RELATING TO, ARISING OUT OF, OR IN CONNECTION WITH THIS LETTER AGREEMENT.

If this Letter Agreement accurately sets forth the terms our agreement in respect of these matters, please countersign below.

ACCEPTED AND AGREED AS OF THE EFFECTIVE DATE WRITTEN BELOW.

TARTAN OIL LLC

DS  By: Jesus Guerra
DocuSigned by:
0927C2DCE2ZCADA
Name: Jesus Guerra
Title: President, Energy

COUNTERPARTY

By: Ch Boeder
Name: Christopher Boeder
Title: County Judge
Date: 10/27/25 (“Effective Date”)