

**Internal Revenue Service**  
**memorandum**

*Mase*

#35

date: MAR 25 1986

to: All Employees  
Dallas District

from: District Director 1520 DAL  
Dallas District

subject: Jury Fees Received by Federal Employees in the State of Texas

We were recently made aware of a change in the Texas law enacted during the 69th Legislature that affects reimbursement of expenses of jurors. The change prescribes that the jury fee paid to a grand juror or petit juror in a civil or criminal case in a district or criminal district court, county court, county court at law, or justice court is a reimbursement for travel and other expenses.

Prior to this change, the statute did not specifically provide for reimbursement of travel or subsistence and Government employees were required to remit their jury fees since the fees were to be credited against the employee's compensation payable by the Federal Government.

Regional Counsel has reviewed the change in the statute and has determined the fees may be retained by employees. Effective immediately, employees who are paid jury fees in the State of Texas for the courts listed above will not be required to remit jury fees. Jury fees previously remitted by affected employees will subsequently be refunded to them.

We will furnish additional information on the handling of refunds in the near future. In the meantime, employees should not contact the Regional Fiscal Management Branch or the District Personnel Branch to request refunds.

*Glenn Cagle*

for Glenn Cagle