

Income/Franchise:

Oregon DOR to Hold September 14 Meeting on Possible Rule for Sourcing Broadcasting Sales

Rule Advisory Committee Meetings: Sourcing receipts for broadcasting sales, Or. Dept. of Rev. (9/21). The Oregon Department of Revenue (Department) announced that it will be holding a virtual “Rule Advisory Committee” meeting on September 14, 2021, rather than on September 7, 2021, to help it “determine the focus for an Oregon Administrative Rule about sourcing receipts for broadcasting sales” pursuant to recently enacted legislation [see S.B. 136 (2021) and previously issued Multistate Tax Alert for more details on this new law] that now requires that interstate broadcasters calculate their sales factor numerator for broadcasting sales by utilizing a sourcing method based on audience and/or subscriber location. According to the Department, this public meeting is an important part of the rule adoption process and it “wants to ensure affected taxpayers provide input during the consideration of a possible rule.” Please contact us with any questions.

URL:
https://www.oregon.gov/dor/about/Documents/RAC_Public%20Announcement%20%28Broadcasting%20Sales%29%20sept%2014%202021%20Meeting.pdf

URL: <https://olis.oregonlegislature.gov/liz/2021R1/Measures/Overview/SB136>

URL: <https://www2.deloitte.com/content/dam/Deloitte/us/Documents/Tax/us-tax-mta-oregon-enacts-sales-factor-apportionment-rules-for-broadcasters.pdf>

— Scott Schiefelbein (Portland)
Managing Director
Deloitte Tax LLP
sschiefelbein@deloitte.com

Sara Clear (Minneapolis)
Manager
Deloitte Tax LLP
sclear@deloitte.com

This document contains general information only and Deloitte is not, by means of this document, rendering accounting, business, financial, investment, legal, tax, or other professional advice or services. This document is not a substitute for such professional advice or services, nor should it be used as a basis for any decision or action that may affect your business. Before making any decision or taking any action that may affect your business, you should consult a qualified professional advisor. Deloitte shall not be responsible for any loss sustained by any person who relies on this document.

About Deloitte

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee (“DTTL”), its network of member firms, and their related entities. DTTL and each of its member firms are legally separate and independent entities. DTTL (also referred to as “Deloitte Global”) does not provide services to clients. In the United States, Deloitte refers to one or more of the US member firms of DTTL, their related entities that operate using the “Deloitte” name in the United States and their respective affiliates. Certain services may not be available to attest clients under the rules and regulations of public accounting. Please see www.deloitte.com/about to learn more about our global network of member firms.