

State Tax Matters

The power of knowing. September 17, 2021

Sales/Use:

Nevada: US District Court Says Streaming Entertainment Companies Don't Owe Local Franchise Fees

Case No. 3:20-cv-00499-MMD-WGC, US D. Ct., Nev., (9/3/21). In a suit filed by a Nevada municipality against various streaming entertainment companies claiming that they owed local franchise fees imposed on certain video service providers under Nevada law, the US District Court for the District of Nevada granted the companies' motion to dismiss the case, holding among other conclusions that i) the companies do not provide "video service" as defined under relevant Nev. Rev. Stat. sections 711.141(3) and 711.670, and ii) the municipality claimant does not have a private right of action to bring the lawsuit against the companies. Please contact us with any questions.

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