

Income/Franchise:

Oregon DOR to Hold October 5 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 October 5, 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%20%28October%205th%29.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>

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