

Income/Franchise:

Oregon DOR Adopts New Rule Defining Terms for and Application of Sourcing Broadcasting Sales

Adopted OAR section 150-314-0466, Or. Dept. of Rev. (eff. 1/1/22); Permanent Administrative Order REV 19-2021, Or. Dept. of Rev. (12/16/21). The Oregon Department of Revenue adopted a new rule establishing definitions for “programming” and “subscription services” for purposes of determining broadcasting sales. Additionally, the rule provides that the election to use the special industry broadcaster rules to apportion all gross receipts pursuant to legislation enacted in 2021 [see S.B. 136 (2021) and previously issued Multistate Tax Alert for more details on this new law] is available to any taxpayer with any broadcasting sales. This new rule applies to tax years beginning on or after January 1, 2020. Please contact us with any questions.

URL: <https://secure.sos.state.or.us/oard/viewRedlinePDF.action?filingRsn=49593>

URL: <https://secure.sos.state.or.us/oard/viewReceiptPDF.action?filingRsn=49593>

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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