

Multistate Tax Alerts

Throughout the week, we highlight selected developments involving state tax legislative, judicial, and administrative matters. The alerts provide a brief summary of specific multistate developments relevant to taxpayers, tax professionals, and other interested persons. Read the recent alerts below or visit the archive.

Archive: <https://www2.deloitte.com/us/en/pages/tax/articles/multistate-tax-alert-archive.html?id=us:2em:3na:stm:awa:tax>

Oregon Supreme Court upholds E911 Tax on out-of-state telecommunications company

On December 23, 2021, the Oregon Supreme Court (Court) issued its opinion in *Ooma, Inc. v. Dept. of Rev.* The Court affirmed the Oregon Tax Court's decision and ruled that Oregon may validly impose its E911 Tax on an out-of-state telecommunications company that provides Voice over Internet Protocol (VoIP) services to customers across the United States, including Oregon residents. The Court held that imposing the tax on a company that lacks an in-state physical presence, but has access to Oregon's emergency communications system, does *not* violate the Due Process or Commerce Clauses of the US Constitution.

This Multistate Tax Alert summarizes the Court's decision.

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URL: <https://www2.deloitte.com/content/dam/Deloitte/us/Documents/Tax/us-oregon-supreme-court-upholds.pdf>

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