

Miscellaneous:

Oregon: US Supreme Court Denies Taxpayer's Request to Review Validity of E911 Tax Imposition

Docket No. 21A502 (Case No. S067581), US (cert denied 6/21/22). The US Supreme Court (Court) denied a taxpayer's request to review whether the Commerce Clause prevents imposition of Oregon's "E911 Tax" on an out-of-state telecommunications company that provides Voice over Internet Protocol (VoIP) services to customers across the United States (including to residents of Oregon). Following the Oregon Supreme Court's decision from December 2021 affirming that such imposition is valid [see Case No. SC S067581, Or. (12/23/21) and previously issued Multistate Tax Alert for more details on this Oregon Supreme Court ruling], the taxpayer had petitioned the Court to review whether the Commerce Clause prevents such imposition where a lower court "wholly dismissed the 'virtual contacts' inquiry as irrelevant to the determination of substantial nexus." According to the taxpayer's petition, the lower court, purporting to apply the holding in *Wayfair*, determined that an inquiry into its virtual contacts in this case was unnecessary because the US Supreme Court did not articulate virtual contacts as a requirement for substantial nexus. Please contact us with any questions.

URL: <https://www.supremecourt.gov/search.aspx?filename=/docket/docketfiles/html/public/21a502.html>

URL: <https://cdm17027.contentdm.oclc.org/digital/search/collection/p17027coll5%21p17027coll3%21p17027coll6/searchterm/S067581/field/all/mode/all/conn/all/order/date/ad/desc>

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

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