

## Sales/Use/Indirect:

### Nevada: Ninth Circuit Affirms Dismissal of Franchise Fee Suit Against Streaming Entertainment Companies

*Case No. 21-16560*, 9th Cir. (10/28/22). 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 Court of Appeals for the Ninth Circuit affirmed the US District Court's grant of the companies' motion to dismiss [see *State Tax Matters*, Issue 2021-37, for details on the lower court's ruling], agreeing that the municipality claimant does not have a private right of action to bring the lawsuit against the companies. Please contact us with any questions.

**URL:** <https://cdn.ca9.uscourts.gov/datastore/opinions/2022/10/28/21-16560.pdf>

**URL:** [https://dhub.blob.core.windows.net/dhub/Newsletters/Tax/2021/STM/210917\\_9.html](https://dhub.blob.core.windows.net/dhub/Newsletters/Tax/2021/STM/210917_9.html)

— Renae Welder (Los Angeles)  
Principal  
Deloitte Tax LLP  
rwelder@deloitte.com

Karri Rozario (Sacramento)  
Tax Senior Manager  
Deloitte Tax LLP  
krozario@deloitte.com

This document contains general information only and Deloitte is not, by means of this document, rendering accounting, business, financial, investment, legal, tax, or other professional advice or services. This document is not a substitute for such professional advice or services, nor should it be used as a basis for any decision or action that may affect your business. Before making any decision or taking any action that may affect your business, you should consult a qualified professional advisor. Deloitte shall not be responsible for any loss sustained by any person who relies on this document.

#### About Deloitte

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited ("DTTL"), its global network of member firms, and their related entities (collectively, the "Deloitte organization"). DTTL (also referred to as "Deloitte Global") and each of its member firms and related entities are legally separate and independent entities, which cannot obligate or bind each other in respect of third parties. DTTL and each DTTL member firm and related entity is liable only for its own acts and omissions, and not those of each other. DTTL does not provide services to clients. Please see [www.deloitte.com/about](http://www.deloitte.com/about) to learn more.