

Sales/Use/Indirect:

Arkansas: Eighth Circuit Affirms Dismissal of Local Franchise Fee Suit Against Streaming Companies

Case No. 21-3435, 8th Cir. (11/8/22). In a suit filed by an Arkansas municipality individually, and on behalf of “all others similarly situated,” against various streaming entertainment companies claiming that they owed local franchise fees imposed on certain video service providers under Arkansas’ Video Service Act (VSA), the US Court of Appeals for the Eighth Circuit affirmed the US District Court’s grant of the companies’ motion to dismiss the case [see *State Tax Matters*, Issue 2021-40, for details on the lower court’s ruling], agreeing that the VSA does not create an implied right of action in municipalities to enforce the statute. Please contact us with any questions.

URL: <https://ecf.ca8.uscourts.gov/opndir/22/11/213435P.pdf>

URL: https://dhub.blob.core.windows.net/dhub/Newsletters/Tax/2021/STM/211008_6.html

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