

State Tax Matters

The power of knowing. December 2, 2022

Other/Miscellaneous: Ohio Supreme Court Says Local Franchise Fees Do Not Apply to Streaming Companies

Case No. 2021-864, Ohio (certified questions of law 11/30/22). Responding to "Certifying Questions of Law" from the US District Court for the Northern District of Ohio, Eastern Division, in an underlying federal lawsuit filed by an Ohio municipality against various streaming entertainment companies claiming that they owed local franchise fees imposed on certain video service providers under Ohio's Fair Competition in Cable Operations Act, the Ohio Supreme Court held that the companies are not "video service providers" under Ohio law, and the municipality cannot bring suit against the companies to enforce Ohio's video service provider provisions.

URL: https://www.supremecourt.ohio.gov/rod/docs/pdf/0/2022/2022-ohio-4174.pdf

The holding in this case is in line with similar recent court decisions in other states. Please contact us with any questions.

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