

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>

Ohio Supreme Court rules in favor of Taxpayer regarding broadcast receipts and licensing fee sourcing

On November 22, 2022, the Ohio Supreme Court decided in *NASCAR Holdings, Inc. v. McClain* that for Ohio Commercial Activity Tax purposes broadcast and media receipts are not situated to Ohio based upon the location of the viewers. The court also decided that licensing and sponsorship fees received from granting the right to use the NASCAR brand are not situated to Ohio based upon the right to use the intangible property in Ohio.

URL: <https://www.supremecourt.ohio.gov/rod/docs/pdf/0/2022/2022-Ohio-4131.pdf>

This Multistate Tax Alert summarizes the Ohio Supreme Court's decision and provides some taxpayer considerations.

[Issued December 7, 2022]

URL: <https://www2.deloitte.com/content/dam/Deloitte/us/Documents/Tax/us-tax-multistate-tax-alert-ohio-supreme-court-rules-in-favor-of-taxpayer-regarding-broadcast-receipts-and-licensing-fee-sourcing.pdf>

Massachusetts issues guidance interpreting *VAS Holdings*

On November 30, 2022, the Massachusetts Department of Revenue issued Technical Information Release 22-14, discussing the Department's interpretation of the applicability of the Massachusetts Supreme Judicial Court's 2022 opinion in *VAS Holdings & Investment LLC v. Commissioner* to other taxpayers.

URL: <https://www.mass.gov/technical-information-release/tir-22-14-vas-holdings-investments-llc-v-commissioner-of-revenue-apportionment-of-gain-from-the-sale-of-a-pass-through-entity-pte-interest-based-entirely-upon-the-attributes-of-the-pte>

URL: <http://masscases.com/cases/sjc/489/489mass669.html>

This Multistate Tax Alert summarizes the release.

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URL: <https://www2.deloitte.com/content/dam/Deloitte/us/Documents/Tax/us-tax-multistate-tax-alert-massachusetts-issues-guidance-interpreting-vas-holdings.pdf>

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