

State Tax Matters

The power of knowing. May 12, 2023

Other/Miscellaneous:

Louisiana Appellate Court Affirms Dismissal of Franchise Fee Suit Against Streaming Platform Companies

Case No. 22-CA-466, La. Ct. App. (5/3/23). In a suit filed by a Louisiana municipality against various streaming entertainment platform companies claiming that they owed local franchise fees imposed on certain cable operators and video service providers under Louisiana law (i.e., pursuant to Louisiana's Consumer Choice for Television Act), a Louisiana Court of Appeals affirmed the trial court's ruling that the municipality has no right of action and no cause of action to bring the lawsuit against the companies, thus also affirming the case's dismissal with prejudice. The holding in this case is in line with similar court decisions in other states. Please contact us with any questions.

URL: https://www.fifthcircuit.org/dmzdocs/OI/PO/2023/4E125C38-95A7-4AE0-8AB6-61F959DE277C.pdf

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