

## Property:

### Oregon Tax Court Holds in Taxpayer's Favor that Statute Taxing Intangible Property is Unconstitutional

*TC Case No. 5409, Or. Tax Ct. (8/23/23).* In an unpublished order of the Regular Division of the Oregon Tax Court (Court), the Court held that Oregon Rev. Stat. section 308.515(1) involving the taxation of intangible property held by centrally assessed businesses violated the US Constitution's Equal Protection Clause and Oregon Constitution's Uniformity Clause as it pertained to a particular air transportation company, because it taxed intangible property used in certain industries while exempting other materially identical transportation companies. Specifically, the Court explained that it found no genuine differences between the air transportation company's taxable use of intangible property in its transportation business and the exempt use of intangible property in road transportation businesses or in other businesses that rely on a network of property. Please contact us with any questions.

**URL:** <https://cdm17027.contentdm.oclc.org/digital/collection/p17027coll6/id/9545/rec/1>

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