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Anadarko Petroleum Corp. v. Utah State Tax Com'n

Supreme Court of Utah - January 30, 2015 - P.3d - 2015 UT 25

Owner of oil and gas interests appealed decision of Tax Commission disallowing severance tax deductions they made for tax-exempt federal, state, and Indian tribe royalty interests.

The Supreme Court of Utah held that severance tax statute categorically excludes any federal, state, and Indian tribe interests from the net taxable value of an oil or gas interest for purposes of calculating the applicable tax rate.

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