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TAX - OREGON

Comcast Corporation and Subsidiaries v. Department of Revenue

Supreme Court of Oregon, En Banc - August 16, 2018 - 363 Or. 537 - 423 P.3d 706

Taxpayer, an interstate broadcaster, appealed Department of Revenue's determination that taxpayer had underpaid income taxes.

The Tax Court granted Department's motion for partial summary judgment and entered limited judgment. Taxpayer appealed.

The Supreme Court of Oregon held that all gross receipts of taxpayer from transactions and activities in the regular course of its trade or business, not solely receipts from broadcasting activities, qualified as "gross receipts from broadcasting" in calculating sales factor by which taxpayer's receipts were attributable to Oregon for income tax purposes.

All gross receipts of interstate broadcaster from transactions and activities in the regular course of its trade or business, not solely receipts from broadcasting activities, qualified as "gross receipts from broadcasting" in calculating sales factor by which broadcaster's receipts were attributable to Oregon for income tax purposes; sales factor was directed to class of taxpayers, rather than class of income-generating activity, legislature expressly excluded receipts from selling property, which would have been unnecessary if "gross receipts from broadcasting" only included receipts from broadcasting activities, and legislative history indicated that legislature intended phrase to broadly include all receipts.

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