

Larry Brant Quoted in *Law360 Tax Authority* About Santa Fe Natural Tobacco Co. Case in Oregon Supreme Court

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Larry Brant discussed the key points and possible future implications of *Santa Fe Natural Tobacco Co. v. Oregon Department of Revenue*, a case pending before the Oregon Supreme Court in which the taxpayer challenges a tax court ruling that subjected the out-of-state tobacco company to Oregon income taxes.

Santa Fe contends that the tax court erred in its determination that the company's activities in Oregon from 2010 to 2013 exceeded the protections against state taxation provided by Public Law 86-272 ("PL 86-272"). The taxpayer further argues that its in-state activities such as wholesalers accepting returns from retailers and the handling of pre-book orders fall within the protections of PL 86-272.

Larry explained to *Law360* that, with drastic changes over the years since PL 86-272 was enacted in the methods by which tangible personal property is sold (e.g., the internet), what constitutes protected activities is not as clear as it once was.

This case, he said, "revolves around whether the in-state activities of others on behalf of an out-of-state seller are sufficient to defeat the seller's immunity from income tax under PL 86-272."

Larry further noted that this is a case with complex facts, and its outcome will be important to out-of-state sellers of products in Oregon.

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