



TaxNewsFlash

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KPMG reports: Colorado (use tax reporting); New Jersey (credit card sourcing); Oregon (subscriber-based sourcing); Tennessee (nexus)

KPMG's This Week in State Tax—produced weekly by KPMG's State and Local Tax practice—focuses on recent state and local tax developments.

- **Colorado:** State officials have asked the U.S. Supreme Court, should it grant certiorari in the *Direct Marketing Association* case addressing the constitutionality of the state's use tax reporting requirements, to reframe the question presented to address—and overturn—the Supreme Court's holding in *Quill*.
- **New Jersey:** The state tax court issued a decision addressing how certain receipts received by a credit card bank from in-state cardholders are to be sourced under New Jersey's apportionment provisions.
- **Oregon:** The state tax court agreed with the tax authorities' position, and held subscriber-based sourcing rules apply to certain non-broadcasting receipts of a cable television service provider.
- **Tennessee:** The Department of Revenue approved a new rule that adopts an economic nexus standard for sales and use tax purposes.

Read more at KPMG's [**This Week in State Tax**](#)

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