
Central Assessment

The Oregon Department of Revenue is seeking to expand the scope of technology companies that are subject to taxes centrally assessed by the State of Oregon.

\$1 Billion

Planned New Investments in Jeopardy due to Ruling Uncertainty

Two proposed rules are at issue:

50-308.515-(A)

The purpose of this rule is to provide guidance about central assessment of communication companies in light of the recent Comcast vs. Department of Revenue Supreme Court Opinion.

150-308.516(3)(b)(A)

The purpose of this rule is to provide guidance about what tangible real and personal property is considered by the department in evaluating the five-percent test to determine whether a data center is centrally assessed.



The uncertainty surrounding the Oregon Department of Revenue's proposed rule making is troubling for many technology firms in Oregon. In particular, it places in jeopardy over \$1 billion in planned new investments in the state, as well as the state's position as an attractive destination for future investments in critical technology infrastructure (see the report, attached, provided courtesy of CBRE).

We are asking the Department of Revenue to exclude datacenters from its definition of communication companies because data centers do not transmit data, which means they should not be subject to central assessment.

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