

Larry Brant Quoted in *Law360* Tax Authority's 'State & Local Tax Cases to Watch in the 2nd Half of 2023'

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In *Law360* Tax Authority's roundup of "State & Local Tax Cases to Watch in the 2nd Half of 2023," Foster Garvey's Tax & Benefits practice chair Larry Brant discussed how the Oregon Supreme Court's upcoming ruling in *Santa Fe Natural Tobacco Co. v. Oregon Department of Revenue* may provide clarity on the protections afforded by Public Law 86-272, a more than six-decades-old law. According to Larry, the case raises the crucial question of whether a de minimis factor should be considered in the application of the law.

This fall, Oregon's highest court is set to hear arguments in the case, which pertains to the liability of an out-of-state tobacco seller for Oregon's corporate excise tax. The Oregon Tax Court previously ruled last August that the company's activities in Oregon exceeded the de minimis threshold, resulting in the loss of tax immunity provided by Public Law 86-272.

Read the [full article](#). (*Law360* subscription may be required)