

## In The News

# Akerman Partner David Blum Discusses with *Law360* SiriusXM's Texas Supreme Court Win

April 14, 2022

In a *Law360* article titled, “Texas Decision Stymies Tax Agency Attempt At Policy Change,” Deputy Tax Practice Group Chair [David Blum](#) discussed a Texas Supreme Court win by SiriusXM. The Texas Supreme Court unanimously rejected the state comptroller’s reading of the tax code, siding with Sirius XM Radio in its fight to get a \$2.5 million franchise tax refund. In the decision, the Texas justices unequivocally affirmed that Texas law calls for a system of origin sourcing, with the receipts sourced to where the service was performed. Blum explained that he is handling a similar case in Texas and was struck by the court’s attention to the details of the statute.

*Law360* wrote, “Blum said, the court noted that a ‘mechanical application’ of the comptroller’s ‘receipt-producing, end-product’ test might compel courts to focus on the location where the service is received. But he said that did not satisfy the justices, who pointed out that the Legislature did not use the word ‘received,’ but instead used the word ‘performed.’ He explained that the justices clearly considered that word choice important, as they wrote that the distinction between the two words shouldn’t be blurred, or else the comptroller’s test is at odds with the statute.”

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