

## In The News

# Akerman Partners Examine Ohio's Taxpayer-Friendly Commercial Activity Tax

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In the latest installment of Akerman's SALT Insights column published in *Tax Notes State*, Tax Practice partners [Lauren A. Ferrante](#) and [Stefi N. George](#) discuss recent rulings regarding Ohio's commercial activity tax (CAT) in which the state's supreme court interpreted key sourcing provisions in a taxpayer-friendly manner.

The authors wrote: "Recent Ohio litigation demonstrates the good aspects of the troublesome CAT – specifically, a few recent rulings interpreting the CAT's big three sourcing rules for services, intangible property, and tangible personal property. These rulings reject unsupported Ohio Department of Taxation positions attempting to overreach and instead apply the law as written — even going so far as to imply that if the agency does not like the result, it can take it up with the legislature. These cases unfortunately had to go deep into litigation to reach the right results, but the good news is that taxpayers now have favorable precedent to rely on."

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