

Broadcaster Apportionment Methods

Other States	Audience	Commercial Domicile	Citation
Alabama	X		Ala Admin Code 810-27-1-.18.05(4)(d)
Arkansas	X		Ark Code Ann 2.26-51-718(d)
California	X		CCR 25137-8.2
Colorado	X		CO Special Reg 5A(1)(d)(ii)(2)
Connecticut	X		Conn. Code 12-218(L)
Florida	X		F.A.C. 12C-1.0155(2)(i)
Georgia	X		GA Rule 560-7-7-.03(5)(c)
Hawaii	X		HAW 18-235-38-06.04
Idaho	X		IAC 580(e) / Idaho Stat 63-3027
Illinois ¹	X	X	35 ILCS 5/304(a)(3)(B-7)
Iowa		X	Iowa Admin Code 54.7(5)
Louisiana ²	X	X	LA RS 47:287.95
Maryland	X		Code MD Regs 03.04.03.09
Massachusetts	X		830 CMR 63.38.1
Michigan ³	X	X	MCL 208.1305(20)
Montana	X		Mont. Admin Code 42.26.1103(4)
New Hampshire	X		NH Admin Code Rev 304.09(i)
New Mexico	X		NM Admin Code R 3.5.19.18(4)
New York	X		20 CRR-NY 4-4.3(d)
North Dakota	X		ND 81-03-09-38
Ohio	X		OAC 5703-29(42)
Rhode Island		X	Regulation CT 15-04, Rule 8, (E)(iii)
Tennessee		X	Tenn Rule 1320-06-04-.42
Texas ⁴		X	Texas Code 171.106
Washington	X		RCW 82.04.280

All other states do not have a specific broadcaster sourcing method.

The following other states use a general Cost of Performance method to source broadcaster receipts: AK, AZ, DE, IN, KS, KY, MS, NC, PA, SC, VT, VA, WV.

The following other states use a general Market-Based Sourcing method to source broadcast receipts: ME, MN, MO, NE, NJ, OK, UT, WI (WI is adopting Commercial Domicile effective January 1, 2019 for advertising revenue.)

- 1) Advertising revenue is sourced to commercial domicile, broadcast fees are sourced by audience factor.
- 2) The statute uses audience factor for several provisions, and commercial domicile for all other broadcasting receipts.
- 3) Advertising revenue is sourced by audience factor, other "media receipts" are sourced to commercial domicile.
- 4) Texas has adopted commercial domicile effective January 1, 2018.

NOTES:

- ~ Nevada, South Dakota, and Wyoming do not have a corporate income tax or tax on broadcasting.
- ~ The Multistate Tax Commission (MTC) adopted model market-based sourcing regulations on February 24, 2017. Regulation IV.17.(d).(3) requires an audience approach for sourcing receipts from broadcasting.