

Broadcaster Apportionment Methods

Other States	Costs of Performance	Market-Based	Audience	Commercial Domicile	Citation
Alabama			X		Ala Admin Code 810-27-1-.18.05(4)(d)
Alaska	X				AS 43.19.010 / 15 AAC 19.301
Arizona ¹	X	X			A.R.S. 43-1147
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)
Delaware ²	X				Title 30, § 1903
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 ³			X	X	35 ILCS 5/304(a)(3)(B-7)
Indiana	X				Indiana Code 6-3-2-2
Iowa ⁴				X	Iowa Admin Code 54.7(5)
Kansas	X				Kansas Statute 79-3287
Kentucky	X				KRS 141.120(8)(c)3
Louisiana ⁵			X	X	LA RS 47:287.95
Maine		X			36 M.R.S.A. §5211.16-A
Maryland			X		Code MD Regs 03.04.03.09
Massachusetts			X		830 CMR 63.38.1
Michigan ⁶			X	X	MCL 208.1305(20)
Minnesota		X			Minn. Stat. 290.191
Mississippi	X				MS Code § 27-7-23(c)(2) / 35.III.8.06.402.09.3
Missouri		X			MO Rev Stat § 143.451 (2016)
Montana			X		Mont. Admin Code 42.26.1103(5)
Nebraska		X			Neb. Rev. Stat. 77-2734.14 / Reg-24-333.01D(4)(c)
Nevada			X		NAC 363C.365, NAC 363C.375
New Hampshire			X		NH Admin Code Rev 304.09(j)
New Jersey		X			NJAC 18:7-8.10A(a)
New Mexico			X		NM Admin Code R 3.5.19.18(4)
New York			X		20 CRR-NY 4-4.3(d)
North Carolina	X				N.C. Gen. Stat. 105-130.4(l)
North Dakota			X		ND 81-03-09-38
Ohio			X		OAC 5703-29-17(42)
Oklahoma		X			68 O.S. § 2358 / OAR 710:50-17-71
Pennsylvania	X				72 P.S. §7401(3)2.(e)
Rhode Island				X	Regulation CT 15-04, Rule 8, (E)(iii)
South Carolina	X				SC COL Section 12-6-2295
Tennessee			X	X	Tenn Rule 1320-06-01-.42
Texas ⁷				X	Texas Code 171.106
Utah		X			Utah Code 59-7-3-319
Vermont	X				32 V.S.A. § 5833
Virginia	X				Code of Virginia § 58.1-416
Washington			X		RCW 82.04.280
West Virginia	X				WV Code §11-24-7(e)(12)
Wisconsin ⁸				X	Wisconsin Stats. 71.25(9)(dh)/(dj)

Only those states that source according to audience and/or commercial domicile have a specific broadcaster sourcing method.

- 1) Arizona allows taxpayers to elect either Cost of Performance or Market-based sourcing for sourcing of intangible sales
- 2) Delaware uses gross receipts for sales factor.
- 3) Advertising revenue is sourced to commercial domicile, broadcast fees are sourced by audience factor.
- 4) Iowa uses population to source broadcaster receipts
- 5) Louisiana's statute uses audience factor for several provisions, and commercial domicile for all other broadcasting receipts.
- 6) In general, Michigan is sourcing broadcasting receipts using a commercial domicile standard. Certain advertising receipts are sourced using an audience factor standard.
- 7) Texas has adopted commercial domicile effective January 1, 2018.
- 8) Wisconsin is switching to commercial domicile for advertising revenue effective tax years beginning January 1, 2019.

NOTES:

- South Dakota and Wyoming do not have a corporate income tax or tax on broadcasters.
- 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.
- Massachusetts and Tennessee have adopted the MTC model market-based sourcing regulation.

Oregon Department of Revenue - Corporation Section

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