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CONTACT:

Courtney Whetstone
Chief of Staff 614-228-
4201

cwhetstone@ohiochamber.com

Ohio Chamber Supports NASCAR in Case Before the Ohio Supreme Court

COLUMBUS, OHIO – In *NASCAR Holdings, Inc. v. McClain*, a lawsuit heard this week by the Supreme Court of Ohio, the Ohio Chamber of Commerce came out in support of NASCAR's position by filing an amicus brief with the court in 2021. [CLICK HERE](#) for the amicus brief.

"The Ohio Chamber seeks a stable and predictable legal system which fosters a business climate where enterprise and Ohioans prosper," Ohio Chamber CEO Steve Stivers said. "Many of the Ohio Chamber's members are subject to Ohio's CAT, and thus have an interest in the tax being applied in a way that is fair and predictable, without creating an undue compliance burden for business"

At issue in this lawsuit is whether the Commercial Activity Tax (CAT) can apply to transactions when its value is unrelated to activities undertaken in Ohio. NASCAR, from its Florida headquarters, made the decision to sanction the 2007 Coca-Cola 600 in North Carolina. NASCAR then sold the rights to broadcast that race to Fox Broadcasting Company in New York for a lump sum that in no way depended on where Fox later decided to broadcast the race. Neither the product nor the transaction had anything to do with Ohio. Put simply, the state of Ohio is trying to leverage the CAT on a broadcasting agreement signed outside of Ohio between two companies, neither of which are based in Ohio.

However, the state of Ohio decided to tax that transaction after Fox subsequently decided to broadcast the race in Ohio. The Chamber believes that decision violates both the CAT statute and the Interstate Commerce Clause of the U.S. Constitution, and the Ohio Chamber would like to see the Ohio Supreme Court reverse the Ohio Board of Tax Appeals decision on this case.

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