

IN THE SUPREME COURT OF THE  
STATE OF OREGON

HEALTH NET, INC.  
and subsidiaries,  
*Plaintiffs-Appellants,*

*v.*

DEPARTMENT OF REVENUE,  
*Defendant-Respondent.*  
(TC 5127; SC S063625)

On appeal from the Oregon Tax Court.\*

Henry C. Breithaupt, Judge.

Argued and submitted September 19, 2016.

Amy L. Silverstein, San Francisco, California, argued the cause for appellants. James E. Mountain, Jr., Harrang Long Gary Rudnick P.C., Portland, filed the brief. Also on the brief were Edwin P. Antolin and Amy L. Silverstein, Silverstein & Pomerantz LLP, and C. Robert Steringer, Harrang Long Gary Rudnick P.C.

Benjamin Gutman, Solicitor General, Salem, argued the cause for respondent. Darren Weirnick, Assistant Attorney General, filed the brief. Also on the brief was Ellen F. Rosenblum, Attorney General.

Timothy R. Volpert, Portland, and Richard L. Masters, Louisville, Kentucky, filed the brief for *amici curiae* Interstate Commission for Juveniles and The Association of Compact Administrators of the Interstate Compact on the Placement of Children.

Per A. Ramfjord, Stoel Rives LLP, Portland, filed the brief for *amicus curiae* Council on State Taxation. Also on the brief was Nikki E. Dobay, Council on State Taxation, Portland.

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\* 22 OTR 128 (2015).