

IN THE MAGISTRATE DIVISION
OF THE OREGON TAX COURT
Corporate Excise Tax

COBANK, ACB,)	
)	
Plaintiff,)	
)	No. 991393A
v.)	
)	
DEPARTMENT OF REVENUE,)	
STATE OF OREGON,)	
)	
Defendant.)	DECISION

CoBank, ACB, has appealed corporate excise tax assessments for the 1995, 1996, and 1997 tax years. Cobank, ACB has asserted that it is exempt from state tax by virtue of the Farm Credit Act of 1971 (12 USC 2001 et seq.)

This opportunity for CoBank, ACB to receive relief has been foreclosed by *Director of Revenue of Missouri v. CoBank ACB*, 531 US 316, 121 S Ct 941, 148 L Ed 2d 830 (2001).

IT IS THE DECISION OF THIS COURT that plaintiff's appeal must be denied.

Dated this _____ day of June, 2001.

SCOT A. SIDERAS
PRESIDING MAGISTRATE

IF YOU WANT TO APPEAL THIS DECISION, FILE A COMPLAINT IN THE REGULAR DIVISION OF THE OREGON TAX COURT, FOURTH FLOOR, 1241 STATE ST., SALEM, OR 97301-2563. YOUR COMPLAINT MUST BE SUBMITTED WITHIN 60 DAYS AFTER THE DATE OF THE DECISION OR THIS DECISION BECOMES FINAL AND CANNOT BE CHANGED.

THIS DOCUMENT WAS SIGNED BY MAGISTRATE SCOT A. SIDERAS ON JUNE 20, 2001. THE COURT FILED THIS DOCUMENT ON JUNE 20, 2001.