

IN THE GEORGIA TAX TRIBUNAL
STATE OF GEORGIA



NOV 01 2022

Clara Davis
Clara Davis, Tax Tribunal Administrator

UBER TECHNOLOGIES, INC.

Petitioner,

v.

ROBYN A. CRITTENDEN, in her official
capacity as Revenue Commissioner of the
State of Georgia,

Respondent.

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DOCKET NO. 1834258

FINAL ORDER

This case was before the Georgia Tax Tribunal on the parties' cross-motions for summary judgment on the general determination of liability for sales and use tax. The Tribunal's orders on summary judgment were not final because they address only liability for tax, and not the amount due. The parties agreed to the total amount of revenue at issue, but both sides submitted briefs on the question over whether certain revenues were subject to sales and use tax. Having determined each of the legal questions and the amount of tax due as described below, this Order constitutes the entry of the Tribunal's final judgment in this case.

As more fully set out in the Tribunal's May 5, 2022 order, the Tribunal GRANTS Respondent's Motion for Summary Judgment, affirming that Petitioner is liable for sales and use tax. The May 5, 2022 order granting summary judgment is hereby incorporated by reference, and becomes final upon entry of this order.

As more fully set out in the Tribunal's May 5, 2022 order, the Tribunal DENIES Petitioner's Motion for Summary Judgment. The May 5, 2022 order denying summary judgment is hereby incorporated by reference, and becomes final upon entry of this order.

Pursuant to the Tribunal's August 9, 2022 order, the Tribunal DENIES Petitioner's Motion for Reconsideration. The Order Denying Motion for Reconsideration is hereby incorporated by reference.

Pursuant to the Tribunals' ruling on the general determination of liability, the matter was remanded for the parties to for an agreement on the amount of tax at issue for the for the Audit Period—July 23, 2012 to June 20, 2015. The parties disagreed on the taxability of the “booking fee.” Pursuant to the Tribunal's October 31, 2022 ruling on the parties' briefs on that issue, the booking fee is included within the tax base. The Tribunal's Order on Booking Fee is hereby incorporated by reference.

In accordance with the above, total amount of tax due for the Audit Period is
\$8,926,728.44 (including booking fee).

This order is FINAL and this matter shall be closed.

SO ORDERED this 1st day of November, 2022.



HONORABLE LAWRENCE E. O'NEAL, JR.
CHIEF JUDGE, GEORGIA TAX TRIBUNAL

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