

## Multistate Tax Alerts

Throughout the week, we highlight selected developments involving state tax legislative, judicial, and administrative matters. The alerts provide a brief summary of specific multistate developments relevant to taxpayers, tax professionals, and other interested persons. Read the recent alerts below or visit the archive.

**Archive:** <https://www2.deloitte.com/us/en/pages/tax/articles/multistate-tax-alert-archive.html?id=us:2em:3na:stm:awa:tax>

### Arizona legislation addresses administrative rulings and procedures

Arizona House Bill H.B. 2879, signed into law on May 7, 2021 by Governor Doug Ducey, allows the Arizona Department of Revenue (Department) to issue draft rulings, notices, procedures, and administrative announcements concerning the Department's administrative ruling procedures in addition to tax laws and regulations. H.B. 2879 also modifies the process for issuing a private taxpayer ruling and a taxpayer information ruling.

**URL:** <https://www.azleg.gov/legtext/55leg/1R/bills/HB2879S.pdf>

[Issued May 12, 2021]

**URL:** <https://www2.deloitte.com/content/dam/Deloitte/us/Documents/Tax/us-tax-mta-arizona-legislation-addresses-administrative-rulings-and-procedures.pdf>

### Idaho enacted legislation reduces income tax rates and provides one-time tax rebate

Idaho House Bill 380 (H.B. 380) was signed into law by Governor Brad Little on May 10, 2021. H.B. 380 modifies the Idaho income tax brackets and reduces the income tax rates for individuals, estates, trusts, and corporations retroactively effective January 1, 2021.

**URL:** <https://legislature.idaho.gov/sessioninfo/2021/legislation/H0380/>

This Multistate Tax Alert summarizes this new law.

[Issued May 11, 2021]

**URL:** <https://www2.deloitte.com/content/dam/Deloitte/us/Documents/Tax/us-tax-mta-idaho-enacted-legislation-reduces-income-tax-rates-and-provides-one-time-tax-rebate.pdf>

### New Idaho law shifts burden of exemption or resale certificate to the purchaser

Idaho Governor Brad Little signed into law House Bill 171 (H.B. 171) on April 22, 2021. Effective July 1, 2021, purchasers issuing a sales and use tax exemption certificate or resale certificate bear the burden of establishing the facts giving rise to the exemption. H.B. 171 further clarifies that purchasers providing exemption or resale certificates bear all responsibility and liability for any subsequent audit of the underlying transaction(s).

**URL:** <https://legislature.idaho.gov/wp-content/uploads/sessioninfo/2021/legislation/H0171E1.pdf>

[Issued May 10, 2021]

**URL:** <https://www2.deloitte.com/content/dam/Deloitte/us/Documents/Tax/us-tax-mta-new-idaho-law-shifts-burden-of-exemption-or-resale-certificate-to-the-purchaser.pdf>

### **Montana pending legislation creates employer job growth incentive tax credit**

Montana House Bill 629, passed by the Montana State Legislature and transmitted to the Governor on May 4, 2021, is awaiting signature or veto by the Governor. The pending legislation creates a new Employer Job Growth Incentive Tax Credit.

**URL:**  
[http://laws.leg.mt.gov/legprd/LAW0203W\\$BSRV.ActionQuery?P\\_SESS=20211&P\\_BLTP\\_BILL\\_TYP\\_CD=HB&P\\_BILL\\_NO=629&P\\_BILL\\_DFT\\_NO=&P\\_CHPT\\_NO=&Z\\_ACTION=Find&P\\_ENTY\\_ID\\_SEQ2=&P\\_SBJT\\_SBJ\\_CD=&P\\_ENTY\\_ID\\_SEQ=](http://laws.leg.mt.gov/legprd/LAW0203W$BSRV.ActionQuery?P_SESS=20211&P_BLTP_BILL_TYP_CD=HB&P_BILL_NO=629&P_BILL_DFT_NO=&P_CHPT_NO=&Z_ACTION=Find&P_ENTY_ID_SEQ2=&P_SBJT_SBJ_CD=&P_ENTY_ID_SEQ=)

This Multistate Tax Alert summarizes the new credit in this pending bill.

[Issued May 7, 2021]

**URL:** <https://www2.deloitte.com/content/dam/Deloitte/us/Documents/Tax/us-tax-mta-montana-pending-legislation-creates-employer-job-growth-incentive-tax-credit.pdf>

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