

## 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>

### California Legislature Proposes A.B. 71, Relating to Taxation of GILTI and Repatriation Income

A.B. 71, relating to taxation of global intangible low-taxed income (GILTI) and certain repatriation income, has taken another step towards passage, with the Assembly Committee on Appropriations passing this bill by a 12 to 4 vote on May 20, 2021. A.B. 71 faces additional procedural steps and possible revisions, including consideration by the Senate, and has not yet been enacted into California law.

**URL:** [https://leginfo.ca.gov/faces/billTextClient.xhtml?bill\\_id=20210220AB71](https://leginfo.ca.gov/faces/billTextClient.xhtml?bill_id=20210220AB71)

This Multistate Tax Alert summarizes notable provisions from the version of A.B. 71 amended as of March 25, 2021.

[Issued May 21, 2021]

**URL:** <https://www2.deloitte.com/content/dam/Deloitte/us/Documents/Tax/us-tax-mta-california-legislature-proposes-ab-71-relating-to-taxation-of-gilti-and-repatriation-income.pdf>

### New Law in Oregon Revises Broadcaster Apportionment by Sourcing Sales Based on Audience Location

Oregon Senate Bill 136 (S.B. 136), which was signed into law on May 21, 2021 by Governor Kate Brown, provides guidance to determine the sales factor for taxpayers engaged in broadcasting services. Applicable for tax years beginning on or after January 1, 2020, S.B. 136 generally requires broadcasters to use their subscribers or audience in Oregon to determine the sales factor numerator to apportion sales from broadcasting services.

**URL:** <http://olis.leg.state.or.us/liz/2021R1/Measures/Overview/SB136>

[Issued May 25, 2021]

**URL:** <https://www2.deloitte.com/content/dam/Deloitte/us/Documents/Tax/us-tax-mta-oregon-enacts-sales-factor-apportionment-rules-for-broadcasters.pdf>

### South Carolina Enacts a Passthrough Entity-Level Tax Election and Updates IRC Conformity

On May 17, 2021, South Carolina enacted Senate Bill 627, which permits certain passthrough entities (PTEs) – including some qualifying partnerships, limited liability companies, and S corporations – to elect to pay South Carolina income tax on active trade or business income at the entity level. On May 18, 2021, South Carolina enacted House Bill 4017, which generally updates corporate and personal income tax statutory references to the Internal Revenue Code referring to the federal law in effect as amended through December 31, 2020.

**URL:** [https://www.scstatehouse.gov/sess124\\_2021-2022/bills/627.htm](https://www.scstatehouse.gov/sess124_2021-2022/bills/627.htm)

**URL:** [https://www.scstatehouse.gov/sess124\\_2021-2022/bills/4017.htm](https://www.scstatehouse.gov/sess124_2021-2022/bills/4017.htm)

This Multistate Tax Alert summarizes these enacted law changes.

[Issued May 20, 2021]

**URL:** <https://www2.deloitte.com/content/dam/Deloitte/us/Documents/Tax/us-tax-mta-south-carolina-enacts-a-pass-through-entity-level-tax-election-and-updates-irc-conformity.pdf>

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