

## Income/Franchise:

### Texas Comptroller to Hold Public Hearing on Proposed Changes to R&D Rules on June 28

*Notice of Public Hearing on Proposed Amended 34 TAC §3.340 – Qualified Research and Proposed Amended 34 TAC §3.599 – Margin: Research and Development Activities Credits, Tex. Comptroller (6/7/21).* The Texas Comptroller of Public Accounts (Comptroller) recently published proposed regulatory amendments with the Office of the Texas Secretary of State to provide guidance on the franchise tax research and development (“R&D”) activities credit and the sales/use tax R&D exemption [see previously issued Multistate Tax Alert (April 30, 2021) and Multistate Tax Alert (April 22, 2021) for more details on the proposals]. The Comptroller has since received requests by interested parties to hold a public hearing on the proposals and, accordingly, has scheduled one for Monday, June 28, 2021 in Austin, Texas to “take public comments.” Please contact us with any questions.

**URL:**  
[https://texreg.sos.state.tx.us/public/regviewer\\$ext.RegPage?sl=R&app=9&p\\_dir=&p\\_rloc=393609&p\\_tloc=&p\\_ploc=&p\\_g=1&p\\_reg=393609&ti=&pt=&ch=&rl=&issue=06/18/2021&z\\_chk=588867&z\\_contains=research%5e%5e%5e](https://texreg.sos.state.tx.us/public/regviewer$ext.RegPage?sl=R&app=9&p_dir=&p_rloc=393609&p_tloc=&p_ploc=&p_g=1&p_reg=393609&ti=&pt=&ch=&rl=&issue=06/18/2021&z_chk=588867&z_contains=research%5e%5e%5e)

**URL:** <https://www2.deloitte.com/content/dam/Deloitte/us/Documents/Tax/us-tax-mta-texas-comptroller-proposes-additional-provisions-potentially-impacting-the-treatment-of-research-and-development-activities.pdf>

**URL:** <https://www2.deloitte.com/content/dam/Deloitte/us/Documents/Tax/us-tax-multistate-tax-alert-texas-comptroller-proposes-new-treatment-of-research-and-development-activities.pdf>

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