

## 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 enacts broad changes to individual income tax and amends other taxes

On June 30, 2021, Arizona Governor Doug Ducey signed into law Arizona Senate Bills 1827 and 1828, which provide for several changes to Arizona's individual income tax as well as other taxes.

**URL:** <https://www.azleg.gov/legtext/55leg/1R/laws/0411.pdf>

**URL:** <https://www.azleg.gov/legtext/55leg/1R/laws/0412.pdf>

This Multistate Tax Alert provides a summary of some of the more relevant provisions in the bills.

[Issued July 8, 2021]

**URL:** <https://www2.deloitte.com/content/dam/Deloitte/us/Documents/Tax/us-tax-mta-arizona-enacts-broad-changes-to-individual-income-tax-and-amends-other-taxes.pdf>

### Connecticut enacts biennium budget bill

On June 23, 2021, Connecticut Governor Ned Lamont signed a biennium budget into law, House Bill 6689 and Senate Bill 1202 (collectively the "budget bill"). The budget bill extends the 10% surcharge imposed on corporate business taxpayers to the 2021 and 2022 income years, delays the phaseout of the capital base tax by three years, and extends the phaseout period. The budget bill also provides tax relief through a tax amnesty program and includes changes to several tax credits.

**URL:** [https://www.cga.ct.gov/asp/CGABillStatus/cgabillstatus.asp?selBillType=Bill&bill\\_num=HB6689](https://www.cga.ct.gov/asp/CGABillStatus/cgabillstatus.asp?selBillType=Bill&bill_num=HB6689)

**URL:** [https://www.cga.ct.gov/asp/cgabillstatus/cgabillstatus.asp?selBillType=Bill&which\\_year=2021&bill\\_num=1202](https://www.cga.ct.gov/asp/cgabillstatus/cgabillstatus.asp?selBillType=Bill&which_year=2021&bill_num=1202)

This Multistate Tax Alert summarizes some of the relevant provisions of the budget bill.

[Issued July 9, 2021]

**URL:** <https://www2.deloitte.com/content/dam/Deloitte/us/Documents/Tax/us-tax-mta-connecticut-enacts-biennium-budget-bill.pdf>

### Florida updates Internal Revenue Code conformity while decoupling from certain federal provisions

On June 29, 2021, Florida Governor Ron DeSantis signed House Bill 7059 ("H.B. 7059") into law. H.B. 7059 amends certain provisions of Florida's corporate income tax law, including updating Florida's conformity to the Internal Revenue Code as in effect on January 1, 2021, and decoupling from certain recent federal tax provisions.

**URL:** <https://www.flsenate.gov/Session/Bill/2021/7059/BillText/er/PDF>

This Multistate Tax Alert summarizes some of the relevant provisions of H.B. 7059.

[Issued July 8, 2021]

**URL:** <https://www2.deloitte.com/content/dam/Deloitte/us/Documents/Tax/us-tax-mta-florida-updates-internal-revenue-code-conformity-while-decoupling-from-certain-federal-provisions.pdf>

### **Louisiana enacts law to extend carryover of corporate net operating losses to an indefinite period**

On June 24, 2021, Louisiana Governor John Bel Edwards signed Senate Bill 36 (“SB 36”) into law. The legislation extends indefinitely the period in which taxpayers may carryover net operating losses for Louisiana corporate income tax purposes under La. Rev. Stat. § 47:287.86(B).

**URL:** <https://legis.la.gov/Legis/ViewDocument.aspx?d=1236235>

This Multistate Tax Alert provides a summary of some of the provisions within SB 36.

[Issued July 7, 2021]

**URL:** <https://www2.deloitte.com/content/dam/Deloitte/us/Documents/Tax/us-tax-mta-louisiana-enacts-law-to-extend-carryover-of-corporate-net-operating-losses-to-an-indefinite-period.pdf>

### **Ohio enacts budget bill impacting income and indirect taxes**

On June 30, 2021, Ohio’s governor signed the fiscal years 2022 and 2023 budget bill, House Bill 110 (HB 110), into law. This bill impacts withholding, income, sales and use, and commercial activity taxes, among others, and includes several tax credit and incentive law changes.

**URL:** <https://www.legislature.ohio.gov/legislation/legislation-summary?id=GA134-HB-110>

This Multistate Tax Alert summarizes some of the relevant provisions of HB 110.

[Issued July 9, 2021]

**URL:** <https://www2.deloitte.com/content/dam/Deloitte/us/Documents/Tax/us-tax-mta-ohio-enacts-budget-bill-impacting-income-and-indirect-taxes.pdf>

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