

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>

Oregon enacts temporary elective pass-through entity business alternative income tax

Oregon Senate Bill 727 (SB 727), signed into law on July 19, 2021, establishes an elective pass-through entity level business alternative income tax based on the amount of the entity's distributive proceeds. SB 727 is effective on the 91st day after the legislature adjourned sine die on June 27, 2021 and applicable to tax years beginning on or after January 1, 2022 and before January 1, 2024.

URL: <https://olis.oregonlegislature.gov/liz/2021R1/Downloads/MeasureDocument/SB727/Enrolled>

This Multistate Tax Alert summarizes some of the provisions in SB 727.

[Issued July 27, 2021]

URL: <https://www2.deloitte.com/content/dam/Deloitte/us/Documents/Tax/us-tax-mta-oregon-enacts-temporary-elective-pass-through-entity-business-alternative-income-tax.pdf>

Oregon enacts modifying provisions of the Corporate Activity Tax

Oregon Senate Bill 164 (SB 164), signed on July 19, 2021, modifies various provisions of the Corporate Activity Tax ("CAT") related to fiscal year filings, insurance companies, and other exemptions and definitions. The amendments under SB 164 are effective the 91st day after the legislature adjourned sine die on June 27, 2021 and apply to tax years beginning on or after January 1, 2021.

URL: <https://olis.oregonlegislature.gov/liz/2021R1/Downloads/MeasureDocument/SB164/Enrolled>

This Multistate Tax Alert summarizes some of the provisions in SB 164.

[Issued July 27, 2021]

URL: <https://www2.deloitte.com/content/dam/Deloitte/us/Documents/Tax/us-tax-mta-oregon-enacts-modifying-provisions-of-the-corporate-activity-tax.pdf>

Oregon enacts modifications to the elective reduced personal income tax rates for certain pass-through income

Oregon Senate Bill 139 (SB 139), signed into law on July 19, 2021, reduces the elective reduced personal income tax rates applicable for certain pass-through income by modifying the tax brackets and clarifying the types of pass-through entities whose income is eligible for this election. The amendments under SB 139 are effective the 91st day after the legislature adjourned sine die on June 27, 2021 and applicable to tax years beginning on or after January 1, 2021.

URL: <https://olis.oregonlegislature.gov/liz/2021R1/Downloads/MeasureDocument/SB139/Enrolled>

This Multistate Tax Alert summarizes some of the changes in SB 139.

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URL: <https://www2.deloitte.com/content/dam/Deloitte/us/Documents/Tax/us-tax-mta-oregon-enacts-modifications-to-the-elective-reduced-personal-income-tax-rates-for-certain-pass-through-income.pdf>

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