

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>

Texas Comptroller adopts amended regulations for R&D activities

The Texas Comptroller of Public Accounts recently filed adopted rule amendments with the Office of the Secretary of State to incorporate numerous changes to the Texas franchise tax research and development (R&D) activities credit and the Texas sales and use tax R&D exemption (collectively referred to as “Adopted Rules”). The Adopted Rules were published in the October 15, 2021 issue of the *Texas Register*.

This Multistate Tax Alert discusses these R&D rule amendments.

[Issued October 15, 2021]

URL: <https://www2.deloitte.com/content/dam/Deloitte/us/Documents/Tax/us-mta-texas-comptroller-adopts-amended-regulations-for-r-and-d-activities.pdf>

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