

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 rules for R&D activities

The Texas Comptroller of Public Accounts (Comptroller) recently filed adopted rule amendments with the Office of the Secretary of State to incorporate numerous changes to the franchise tax research and development (R&D) activities credit and the sales/use tax R&D exemption (collectively, “Adopted Rules”), applicable to research activities classified as “qualified research,” as defined by IRC Section 41(d). A copy of the Texas Register issue that includes the Adopted Rules is available here (Franchise Tax) and here (Limited Sales, Excise, and Use Tax).

URL: <https://www.law.cornell.edu/uscode/text/26/41>

URL:
[https://texreg.sos.state.tx.us/public/regviewer\\$ext.RegPage?sl=R&app=1&p_dir=&p_rloc=397951&p_tloc=&p_ploc=&p_g=1&p_reg=397951&ti=34&pt=1&ch=3&rl=599&issue=10/15/2021&z_chk=](https://texreg.sos.state.tx.us/public/regviewer$ext.RegPage?sl=R&app=1&p_dir=&p_rloc=397951&p_tloc=&p_ploc=&p_g=1&p_reg=397951&ti=34&pt=1&ch=3&rl=599&issue=10/15/2021&z_chk=)

URL:
[https://texreg.sos.state.tx.us/public/regviewer\\$ext.RegPage?sl=R&app=1&p_dir=&p_rloc=397949&p_tloc=&p_ploc=&p_g=1&p_reg=397949&ti=34&pt=1&ch=3&rl=340&issue=10/15/2021&z_chk=](https://texreg.sos.state.tx.us/public/regviewer$ext.RegPage?sl=R&app=1&p_dir=&p_rloc=397949&p_tloc=&p_ploc=&p_g=1&p_reg=397949&ti=34&pt=1&ch=3&rl=340&issue=10/15/2021&z_chk=)

As noted in our previous Multistate Tax Alert, the preamble of the Adopted Rules indicates the amendments reflect the Comptroller’s existing policy. As such, the Comptroller intends to apply the Adopted Rules retroactively to reports due on or after January 1, 2014, as well as prospectively.

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

This Multistate Tax Alert summarizes several key provisions of the Adopted Rules.

[Issued December 9, 2021]

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

Wisconsin updates guidance on sales and use tax of digital goods

On November 30, 2021, the Wisconsin Department of Revenue updated Publication No. 240, which provides guidance on the application of Wisconsin sales and use tax to sales and purchases of digital goods.

URL: <https://www.revenue.wi.gov/DOR%20Publications/pb240.pdf>

This Multistate Tax Alert summarizes some of the significant changes to Publication No. 240.

[Issued December 14, 2021]

URL: <https://www2.deloitte.com/content/dam/Deloitte/us/Documents/Tax/us-multistate-tax-alert-wisconsin-updates-guidance-on-sales-and-use-tax-of-digital-goods.pdf>

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