

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>

California enacts changes to pass-through entity tax

On February 9, 2022, the California governor signed Senate Bill 113 (S.B. 113), which includes certain technical corrections to California's recently enacted elective pass-through entity tax (see previously issued Multistate Tax Alert for more details about this tax). An identical bill, Assembly Bill 87 (A.B. 87), was introduced, however, S.B. 113 is the legislation the California Legislature chose to enact.

URL: https://leginfo.legislature.ca.gov/faces/billNavClient.xhtml?bill_id=202120220SB113

URL: <https://www2.deloitte.com/content/dam/Deloitte/us/Documents/Tax/us-tax-mta-california-enacts-pass-through-entity-tax-election.pdf>

URL: https://leginfo.legislature.ca.gov/faces/billNavClient.xhtml?bill_id=202120220AB87

This Multistate Tax Alert summarizes some of the provisions of S.B. 113.

[Issued February 9, 2022]

URL: <https://www2.deloitte.com/content/dam/Deloitte/us/Documents/Tax/us-california-enacts-changes-to-pass-through-entity-tax.pdf>

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