

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>

Utah enacts pass-through entity tax election

On March 23, 2022, Utah's Governor signed House Bill 444 (H.B. 444) into law. Under the legislation, qualifying pass-through entities may make an annual election to pay an entity level state tax for taxable years beginning on or after January 1, 2022, but before December 31, 2025.

URL: <https://le.utah.gov/~2022/bills/static/HB0444.html>

This Multistate Tax Alert summarizes some of the provisions of the Utah pass-through entity tax election. [Issued March 24, 2022]

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

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