

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>

Kansas enacts pass-through entity tax election

On April 14, 2022, Kansas' Governor signed House Bill 2239 (H.B. 2239) into law. Under the legislation, 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.

URL: http://www.kslegislature.org/li/b2021_22/measures/hb2239/

This Multistate Tax Alert summarizes some of the provisions of H.B. 2239.

[Issued April 19, 2022]

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

New York 2022-2023 budget includes revisions to pass-through entity tax and creates New York City pass-through entity tax

On April 9, 2022, New York Governor Kathy Hochul signed into law New York's 2022-2023 Budget Act, including Senate Bill S8009C/Assembly Bill A9009C ("the Budget Act"). The Budget Act makes certain revisions to the New York pass-through entity tax (the "NYS PTET") under New York Tax Law Article 24-A and enacts a pass-through entity tax for New York City (the "NYC PTET") under New York Tax Law Article 24-B.

URL: <https://www.nysenate.gov/legislation/bills/2021/S8009>

URL: <https://www.nysenate.gov/legislation/bills/2021/a9009/amendment/c>

This Multistate Tax Alert summarizes some of the pass-through entity tax provisions and certain other provisions enacted in the Budget Act.

[Issued April 27, 2022]

URL: <https://www2.deloitte.com/content/dam/Deloitte/us/Documents/Tax/us-tax-new-york-2022-2023-budget-includes-revisions-to-pass-through-entity-tax-and-creates-new-york-city-pass-through-entity-tax.pdf>

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