

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>

Georgia enacts elective consolidated filing for affiliated corporations

On May 5, 2022, Georgia Governor Brian Kemp signed House Bill 1058 (H.B. 1058) into law. For tax years beginning on or after January 1, 2023, corporations that are part of a federal affiliated group filing a federal consolidated income tax return and that have an independent Georgia income tax filing obligation may elect to file a Georgia consolidated income tax return.

URL: <https://www.legis.ga.gov/legislation/61411>

This Multistate Tax Alert summarizes some of the provisions of H.B. 1058.

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URL: <https://www2.deloitte.com/content/dam/Deloitte/us/Documents/Tax/us-tax-georgia-enacts-elective-consolidated-filing-for-affiliated-corporations.pdf>

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