

State Tax Matters

The power of knowing. May 27, 2022

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

Colorado enacts changes to pass-through entity tax

On May 16, 2022, Colorado's Governor signed Senate Bill 124 (S.B. 124) into law, which includes certain changes to Colorado's recently enacted elective pass-through entity tax. See our previously issued Multistate Tax Alert for more details about this tax, as originally enacted.

URL: https://leg.colorado.gov/bills/sb22-124

URL: https://www2.deloitte.com/content/dam/Deloitte/us/Documents/Tax/us-tax-mta-colorado-enacts-pass-throughentity-tax-election.pdf

This Multistate Tax Alert summarizes some of the relevant provisions of S.B. 124 effective for tax years beginning on or after January 1, 2018.

[Issued May 23, 2022]

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

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