

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 Proposed Legislative Fix for Pass-through Entity Tax Issue

On August 31, 2022, the California legislature passed Senate Bill 851 (S.B. 851), which is awaiting the Governor's signature to become law. If enacted, S.B. 851 would correct a potential issue where the California pass-through entity tax ("PET") credit could cause a reduction in the other state tax credit ("OSTC") for California residents and residents of reverse credit states (AZ, OR, and VA).

URL: https://leginfo.legislature.ca.gov/faces/billNavClient.xhtml?bill_id=202120220SB851

This Multistate Tax Alert summarizes some of the relevant provisions of S.B. 851.

[Issued September 8, 2022]

URL: <https://www2.deloitte.com/content/dam/Deloitte/us/Documents/Tax/us-tax-multistate-tax-alert-california-proposed-legislative-fix-for-pass-through-entity-tax-issue.pdf>

Illinois Amends Regulation Defining Taxable in Other Jurisdictions

On September 9, 2022 Illinois adopted an amendment to 86 Ill. Adm. Code Section 100.3200, effective August 24, 2022. The amendment is related to the applicability of the definition of taxable in another state, country, or political subdivision for Illinois income tax purposes.

This Multistate Tax Alert summarizes some of the provisions of this amendment.

[Issued September 12, 2022]

URL: <https://www2.deloitte.com/content/dam/Deloitte/us/Documents/Tax/us-tax-multistate-tax-alert-illinois-amends-regulation-defining-taxable-in-other-jurisdictions.pdf>

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