

## Sales/Use/Indirect:

### Texas Comptroller of Public Accounts Adopts Local Tax Siting Rule Amendments

*Amended Title 34 Tex. Admin. Code section 3.334*, Tex. Comptroller of Public Accounts (1/27/23). After a district court judge issued a letter last year stating that the Texas Comptroller of Public Accounts (Comptroller) failed to substantially comply with one or more of the procedural requirements of section 2001.024 of the Texas Government Code in adopting amendments to 34 TAC § 3.334(b)(5) [see *State Tax Matters*, Issue 2022-33, for more details on this letter], the Comptroller adopted revisions to Title 34 Tex. Admin. Code section 3.334(b)(5) and other portions of the rule pursuant to “an explanation that augments the explanation in the notice of proposed rulemaking published in the January 3, 2020, issue of the Texas Register (45 TexReg 98) and the order adopting amendments to §3.334 published in the May 22, 2020, issue of the Texas Register (45 TexReg 3499)” and additional public comments received. The new rule amendments involve siting of local sales and use tax on certain remote/online sales where orders are *not* received by a salesperson and provide the Comptroller’s interpretations of “place of business of the retailer” as defined by the legislature. The recently revised rule took effect on January 30, 2023. Please contact us with any questions.

**URL:** <https://www.sos.state.tx.us/texreg/pdf/backview/0127/0127is.pdf>

**URL:** [https://dhub.blob.core.windows.net/dhub/Newsletters/Tax/2022/STM/220819\\_5.html](https://dhub.blob.core.windows.net/dhub/Newsletters/Tax/2022/STM/220819_5.html)

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