

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>

Delaware: Invitations for 2023 unclaimed property voluntary disclosure agreement

The Delaware Secretary of State announced that invitations to enroll in its unclaimed property voluntary disclosure agreement program were mailed to companies on February 24, 2023. Companies receiving this notice have only 90 days to enroll in the program, before being referred to the Delaware Department of Finance for an unclaimed property audit that may yield a harsher result.

URL: <https://vda.delaware.gov/vda-invitation-dates/>

This Multistate Tax Alert provides background on Delaware's unclaimed property law and addresses some taxpayer considerations related to its voluntary disclosure agreement program and these notices.

[Issued February 27, 2023]

URL: <https://www2.deloitte.com/content/dam/Deloitte/us/Documents/Tax/us-tax-multistate-tax-alert-delaware-invitations-for-2023-unclaimed-property-voluntary-disclosure-agreement.pdf>

Indiana enacts pass-through entity tax election

On February 22, 2023, the Indiana governor signed Senate Bill 2 (S.B. 2) into law. Under the legislation, pass-through entities may make an annual election to pay an entity level state tax for taxable years beginning after December 31, 2021.

URL: <https://iga.in.gov/legislative/2023/bills/senate/2>

This Multistate Tax Alert summarizes some of the provisions of the Indiana pass-through entity tax election.

[Issued February 24, 2023]

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

Louisiana Board of Tax Appeals rules that cloud storage services are exempt under the ITFA

On January 12, 2023, the Louisiana Board of Tax Appeals (Board) issued its decision in *Apple, Inc. v. Samuel*. The Board granted partial summary judgment in favor of the taxpayer, where it ruled that monthly subscription fees for the taxpayer's cloud storage service are not subject to the City of New Orleans' French Quarter Economic Development District (FQEDD) sales and use tax. The Board concluded that imposing the FQEDD tax on fees from services that provide "personal electronic storage capacity"—including Taxpayer's cloud storage service—violates the Internet Tax Freedom Act (ITFA).

URL: <http://labta.louisiana.gov/pdfs/Apple.pdf>

This Multistate Tax Alert summarizes the Board's decision.

[Issued February 23, 2023]

URL: <https://www2.deloitte.com/content/dam/Deloitte/us/Documents/Tax/us-tax-multistate-tax-alert-louisiana-board-of-tax-appeals-rules-that-cloud-storage-services-are-exempt-under-the-ltfa.pdf>

Reminder: New York State and City pass-through entity tax deadlines approaching

The New York State and New York City pass-through entity taxes ("NYS PTET" and "NYC PTET", respectively) have upcoming deadlines for tax years 2022 and 2023.

This Multistate Tax Alert summarizes important information relating to the PTET elections, quarterly estimated payments, extensions, and annual return filings.

[Issued February 24, 2023]

URL: <https://www2.deloitte.com/content/dam/Deloitte/us/Documents/Tax/us-tax-multistate-tax-alert-reminder-new-york-state-and-city-pass-through-entity-tax-deadlines-approaching.pdf>

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