

## 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>

### **Virginia enacts changes to pass-through entity tax**

On March 27, 2023, Virginia House Bill 1456/Senate Bill 1476 (H.B. 1456/S.B. 1476) was enacted into law, which includes certain amendments to Virginia's elective pass-through entity tax.

**URL:** <https://lis.virginia.gov/cgi-bin/legp604.exe?ses=231&typ=bil&val=hb1456>

**URL:** <https://lis.virginia.gov/cgi-bin/legp604.exe?ses=231&typ=bil&val=sb1476>

This Multistate Tax Alert summarizes some of the provisions of H.B. 1456/S.B. 1476.

[Issued March 28, 2023]

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

### **West Virginia enacts pass-through entity tax election**

On March 28, 2023, West Virginia Senate Bill 151 (S.B. 151) was signed into law. Under the legislation, pass-through entities may make an annual election to pay an entity level state tax for taxable years beginning on and after January 1, 2022.

**URL:** [https://www.wvlegislature.gov/Bill\\_Status/bills\\_history.cfm?INPUT=151&year=2023&sessiontype=RS](https://www.wvlegislature.gov/Bill_Status/bills_history.cfm?INPUT=151&year=2023&sessiontype=RS)

This Multistate Tax Alert summarizes some of the provisions of S.B. 151.

[Issued March 29, 2023]

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

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