

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>

Georgia imposes sales tax on certain digital products and decouples from TCJA changes to IRC section 174

On May 2, 2023, Georgia Senate Bill 56 (S.B. 56) was enacted into law. Effective January 1, 2024, the legislation makes certain amendments to the state's sales and use tax provisions, including imposing tax on certain specified digital products, other digital goods, and digital codes sold to users in Georgia. Applicable to tax years beginning on and after January 1, 2022, the bill also updates the State's conformity to the Internal Revenue Code (IRC) and expressly decouples from the amendments to IRC section 174 made by the Tax Cuts and Jobs Act of 2017.

URL: <https://www.legis.ga.gov/legislation/63791>

This Multistate Tax Alert summarizes some of the relevant provisions of S.B. 56.

[Issued May 8, 2023]

URL: <https://www2.deloitte.com/content/dam/Deloitte/us/Documents/Tax/us-multistate-tax-alert-georgia-imposes-sales-tax-on-certain-digital-products-and-decouples-from-tcja-changes-to-irc-section-174.pdf>

Georgia enacts changes to pass-through entity tax

On May 2, 2023, Georgia House Bill 412 (H.B. 412) was enacted into law, which includes certain amendments to Georgia's elective pass-through entity tax.

URL: <https://www.legis.ga.gov/legislation/64371>

This Multistate Tax Alert summarizes some of the provisions of H.B. 412.

[Issued May 8, 2023]

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

Iowa enacts pass-through entity tax election

On May 11, 2023, Iowa House File 352 (H.F. 352) was enacted 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 or after January 1, 2022.

URL: <https://www.legis.iowa.gov/legislation/BillBook?ba=HF352&ga=90>

This Multistate Tax Alert summarizes some of the provisions of H.F. 352 related to the pass-through entity tax election.

[Issued May 12, 2023]

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

Tennessee enacts several changes to business tax and franchise and excise tax laws

On May 11, 2023, Tennessee enacted House Bill 323 (H.B. 323), known as the Tennessee Works Tax Act. The bill includes changes to the business tax, franchise and excise tax, and sales and use tax laws.

URL: <https://wapp.capitol.tn.gov/apps/BillInfo/Default.aspx?BillNumber=HB0323&GA=113>

This Multistate Tax Alert summarizes some of the provisions in H.B. 323 related to the business tax and franchise and excise taxes.

[Issued May 12, 2023]

URL: <https://www2.deloitte.com/content/dam/Deloitte/us/Documents/Tax/us-multistate-tax-alert-tennessee-enacts-several-changes-to-business-tax-and-franchise-and-excise-tax-laws.pdf>

Tennessee enacts changes to sales and use tax laws

On May 11, 2023, Tennessee enacted House Bill 323 (H.B. 323), known as the Tennessee Works Tax Act. The bill includes changes to the business tax, franchise and excise tax, and sales and use tax laws.

This Multistate Tax Alert summarizes some of the provisions in H.B. 323, most of which relate to sourcing sales under the sales and use tax laws.

[Issued May 16, 2023]

URL: <https://www2.deloitte.com/content/dam/Deloitte/us/Documents/Tax/us-tax-multistate-tax-alert-tennessee-enacts-changes-to-sales-and-use-tax-laws.pdf>

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