

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>

Maryland Supreme Court vacates lower court rulings on digital advertising services tax

On May 9, 2023, the Supreme Court of Maryland (“Maryland Supreme Court”) issued a *per curiam* order related to the Maryland Digital Advertising Gross Revenues Tax (“DAGRT”) overruling the Anne Arundel County Circuit Court and vacating three previous actions including a bench ruling throwing out the tax [see our previously issued Multistate Tax Alert for details on some earlier developments in this litigation], an order denying in part the Comptroller of Maryland’s motion to dismiss the case, and a final declaratory judgment.

URL: <https://www.courts.state.md.us/data/opinions/coa/2023/32a22pc.pdf>

URL: <https://www2.deloitte.com/content/dam/Deloitte/us/Documents/Tax/us-tax-multistate-tax-maryland-circuit-court-strikes-down-tax-on-digital-advertising-services.pdf>

This Multistate Tax Alert summarizes the Maryland Supreme Court’s order.

[Issued May 23, 2023]

URL: <https://www2.deloitte.com/content/dam/Deloitte/us/Documents/Tax/us-tax-multistate-tax-alert-maryland-supreme-court-vacates-lower-court-rulings-on-digital-advertising-services-tax.pdf>

Montana enacts pass-through entity tax election

On May 19, 2023, Montana Senate Bill 554 (S.B. 554) was enacted into law. Under the legislation, pass-through entities may make an annual election to pay state tax at the entity level for taxable years beginning after December 31, 2022.

URL: <https://leg.mt.gov/bills/2023/billpdf/SB0554.pdf>

This Multistate Tax Alert summarizes some of the provisions of S.B. 554.

[Issued May 22, 2023]

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

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