

## 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 and Indiana enact legislation relating to IRC section 174

Georgia and Indiana recently enacted legislation decoupling or providing modifications from the Tax Cuts and Jobs Act (TCJA) amendments to Internal Revenue Code section 174, joining six other states in decoupling or providing modifications from the TCJA amendments to section 174 for corporate income tax purposes.

This Multistate Tax Alert summarizes this legislation in Georgia and Indiana and provides considerations for those six other states.

[Issued June 1, 2023]

**URL:** <https://www2.deloitte.com/content/dam/Deloitte/us/Documents/Tax/us-tax-multistate-tax-alert-georgia-and-indiana-enact-legislation-relating-to-IRC-section-174.pdf>

### Hawaii enacts pass-through entity tax election

On June 1, 2023, Hawaii Senate Bill 1437 (S.B. 1437) was enacted into law. Under the legislation, qualifying pass-through entities may make an annual election to pay an entity level state tax. The bill is effective on January 1, 2024 and applies to taxable years beginning after December 31, 2022.

**URL:** [https://www.capitol.hawaii.gov/session/measure\\_indiv.aspx?billtype=SB&billnumber=1437&year=2023](https://www.capitol.hawaii.gov/session/measure_indiv.aspx?billtype=SB&billnumber=1437&year=2023)

This Multistate Tax Alert summarizes some of the provisions of S.B. 1437.

[Issued June 5, 2023]

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

### Minnesota enacts several changes to its income and franchise tax laws

On May 24, 2023, Minnesota House File 1938 (H.F. 1938), Minnesota's omnibus tax bill, was enacted into law. This legislation includes changes to Minnesota corporate franchise, pass-through entity tax, individual income, sales and use, and property tax laws.

**URL:** [https://www.revisor.mn.gov/bills/text.php?number=HF1938&type=bill&version=4&session=ls93&session\\_year=2023&session\\_number=0](https://www.revisor.mn.gov/bills/text.php?number=HF1938&type=bill&version=4&session=ls93&session_year=2023&session_number=0)

This Multistate Tax Alert summarizes some of the significant provisions of H.F. 1938 impacting the Minnesota corporate franchise tax, pass-through entity tax, and individual income tax laws.

[Issued May 30, 2023]

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

### **Minnesota enacts retail delivery fee and other sales and use tax law changes**

On May 15, 2023, Minnesota House File 2335 (H.F. 2335) was enacted into law, and on May 24, 2023, Minnesota House File 2887 (H.F. 2887) and House File 1938 (H.F. 1938) were enacted. All three bills included changes to Minnesota's sales and use tax laws.

**URL:**  
[https://www.revisor.mn.gov/bills/text.php?session=ls93&number=HF2335&session\\_number=0&session\\_year=2023&version=list](https://www.revisor.mn.gov/bills/text.php?session=ls93&number=HF2335&session_number=0&session_year=2023&version=list)

**URL:**  
[https://www.revisor.mn.gov/bills/text.php?number=HF2887&type=bill&version=5&session=ls93&session\\_year=2023&session\\_number=0](https://www.revisor.mn.gov/bills/text.php?number=HF2887&type=bill&version=5&session=ls93&session_year=2023&session_number=0)

**URL:**  
[https://www.revisor.mn.gov/bills/text.php?session=ls93&number=HF1938&session\\_number=0&session\\_year=2023&version=list](https://www.revisor.mn.gov/bills/text.php?session=ls93&number=HF1938&session_number=0&session_year=2023&version=list)

This Multistate Tax Alert summarizes some of the sales and use tax provisions in H.F. 2335, H.F. 2887, and H.F. 1938.

[Issued May 31, 2023]

**URL:** <https://www2.deloitte.com/content/dam/Deloitte/us/Documents/Tax/us-tax-multistate-tax-alert-minnesota-enacts-retail-delivery-fee-and-other-sales-and-use-tax-law-changes.pdf>

This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited (“DTTL”), its global network of member firms or their related entities (collectively, the “Deloitte organization”) is, by means of this communication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser.

No representations, warranties or undertakings (express or implied) are given as to the accuracy or completeness of the information in this communication, and none of DTTL, its member firms, related entities, employees or agents shall be liable or responsible for any loss or damage whatsoever arising directly or indirectly in connection with any person relying on this communication. DTTL and each of its member firms, and their related entities, are legally separate and independent entities.

#### **About Deloitte**

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited (“DTTL”), its global network of member firms, and their related entities (collectively, the “Deloitte organization”). DTTL (also referred to as “Deloitte Global”) and each of its member firms and related entities are legally separate and independent entities, which cannot obligate or bind each other in respect of third parties. DTTL and each DTTL member firm and related entity is liable only for its own acts and omissions, and not those of each other. DTTL does not provide services to clients. Please see [www.deloitte.com/about](http://www.deloitte.com/about) to learn more.

Deloitte provides industry-leading audit and assurance, tax and legal, consulting, financial advisory, and risk advisory services to nearly 90% of the Fortune Global 500® and thousands of private companies. Our professionals deliver measurable and lasting results that help reinforce public trust in capital markets, enable clients to transform and thrive, and lead the way toward a stronger economy, a more equitable society and a sustainable world. Building on its 175-plus year history, Deloitte spans more than 150 countries and territories. Learn how Deloitte’s approximately 415,000 people worldwide make an impact that matters at [www.deloitte.com](http://www.deloitte.com).