

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>

Nebraska enacts pass-through entity tax election

On May 31, 2023, Nebraska Legislative Bill 754 (L.B. 754) was enacted into law. Under the legislation, eligible pass-through entities may make an annual election to pay an entity level state tax for taxable years beginning on or after January 1, 2018.

This Multistate Tax Alert summarizes some of the provisions of L.B. 754.

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

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