

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>

United States Supreme Court denies certiorari petition for North Carolina sales and use tax case

On June 20, 2023, the Supreme Court of the United States (“US Supreme Court”) issued an order denying the taxpayer’s petition for writ of certiorari in *Quad Graphics, Inc. v. N.C. Dept. of Revenue*, allowing the Supreme Court of North Carolina’s (“North Carolina Supreme Court”) decision to stand. The North Carolina Supreme Court ruled to uphold a sales tax assessment against the taxpayer because the assessment did not violate the Due Process Clause or the Commerce Clause of the United States Constitution.

URL: https://www.supremecourt.gov/orders/courtorders/062023zor_4gc5.pdf

URL: <https://www.nccourts.gov/documents/appellate-court-opinions/quad-graphics-inc-v-nc-dept-of-revenue>

This Multistate Tax Alert summarizes the North Carolina Supreme Court’s decision.

[Issued July 19, 2023]

URL: <https://www2.deloitte.com/content/dam/Deloitte/us/Documents/Tax/us-tax-multistate-tax-alert-united-states-supreme-court-denies-certiorari-petition-for-north-carolina-sales-and-use-tax-case.pdf>

Delaware sends additional unclaimed property VDA program invitations

The Delaware Secretary of State announced that invitations to enroll in its unclaimed property voluntary disclosure agreement (“VDA”) program were mailed to companies on July 14, 2023. Companies receiving these notices have 90 days to enroll in the program before being referred to the Delaware Department of Finance for an unclaimed property audit that may yield a more unfavorable result. This latest mailing is in addition to the invitations sent on February 24, 2023.

URL: <https://vda.delaware.gov/vda-invitation-dates/>

The Multistate Tax Alert highlights the VDA program and some benefits of participation.

[Issued July 25, 2023]

URL: <https://www2.deloitte.com/content/dam/Deloitte/us/Documents/Tax/us-tax-multistate-tax-alert-delaware-sends-additional-unclaimed-property-vda-program-invitations.pdf>

Louisiana enacts changes to pass-through entity tax election

On June 29, 2023, Louisiana House Bill 428 (“H.B. 428”) was enacted. It includes certain amendments to Louisiana’s election for eligible pass-through entities to be taxed under the corporate rules at the entity level.

URL: <http://www.legis.la.gov/legis/ViewDocument.aspx?d=1331030>

This Multistate Tax Alert summarizes some of the provisions of H.B. 428 applicable for tax years beginning on or after January 1, 2023.

[Issued July 25, 2023]

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

Ohio passes FY2024-FY2025 operating budget, enacting various tax changes

On July 4, 2023, Ohio's FY2024-FY2025 Main Operating Budget Bill, Ohio Amended Substitute House Bill 33 (H.B. 33) was enacted into law. This bill amends various tax provisions including the personal income tax rate, the resident credit calculation, municipal income tax, sales and use tax exemptions, and Ohio commercial activity tax (CAT) exclusions. The legislation also creates new tax credits.

URL: <https://www.legislature.ohio.gov/legislation/135/hb33>

This Multistate Tax Alert summarizes some of the provisions of H.B. 33.

[Issued July 17, 2023]

URL: <https://www2.deloitte.com/content/dam/Deloitte/us/Documents/Tax/us-tax-multistate-tax-alert-ohio-passes-fy2024-fy2025-operating-budget-enacting-various-tax-changes.pdf>

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