



TaxNewsFlash

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KPMG reports: Florida (sales and use tax); New York (corporate franchise tax reforms); multistate (P.L. 86-272)

KPMG This Week in State Tax—produced weekly by the KPMG State and Local Tax practice—focuses on recent state and local tax developments.

- **Florida:** The Department of Revenue issued guidance on who is responsible for remitting sales and use tax when a third-party delivery network company is involved in the transaction.
- **New York:** The state Department of Taxation and Finance adopted regulations to implement Article 9-A corporate franchise tax reforms first enacted almost a decade ago. It is likely that almost every New York business taxpayer will be affected by some aspect of the final regulations.
- **Multistate:** There were a few developments of note related to P.L. 86-272, including:
 - **California:** A superior court struck down the California Franchise Tax Board's guidance issued in TAM 2022-01 and Publication 1050 that incorporated certain aspects of the Multistate Tax Compact's (MTC) revised statement on P.L. 86-272.
 - **New Jersey:** In a case addressing whether a freight forwarding company had sufficient contacts with New Jersey to be subject to corporation business tax, the New Jersey Tax Court determined that material issues of fact remained unresolved and therefore the case could not be decided on a summary judgment motion.
 - **New York:** Finalized regulations incorporate aspects of the MTC's revised Statement on P.L. 86-272.

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