SALT Alert! 2026-02: Significant State and Local Tax Changes Affecting the 2025 Filing and Payment Obligations of Entities Taxed as Partnerships

Changes to state and local laws, as well as court decisions and state administrative actions, can have a significant impact on an entity's filing and payment obligations. The tables below set forth significant state and local tax developments that may affect return and/or payment obligations of partnerships for tax years beginning in 2025. Note that this is not an exhaustive list of all state and local developments but includes items most likely to affect these entities. For information on how these and other developments may impact your specific tax situation, please contact your KPMG State and Local Tax specialist. This publication is brought to you by KPMG's Washington National Tax State and Local Tax group.

"One Big Beautiful Bill" (OB3)

KPMG issued a final report on OB3 as signed into law on July 4, 2025: see State and local tax implications of "One Big Beautiful Bill" for more details. States that have adopted rolling conformity to the Internal Revenue Code (IRC) will conform with these changes unless the state has already enacted legislation to decouple, such as provisions for bonus depreciation and the IRC section 199A deduction for qualified small business income. Note, however, that a number of states specifically decouple from bonus depreciation specifically under IRC section 168(k) and it is not yet known whether these states will enact legislation to decouple retroactively from the new 100 percent expensing provisions of IRC section 168(n), which applies to qualified production property. At the time of publication, conformity, or decoupling, legislation is pending in Idaho, Maryland, Massachusetts, and New York. Legislation is pending in the U.S. Congress to overturn the District of Columbia's legislation to decouple from parts of OB3.

Conformity to OB3

CA	California enacted legislation to update its static IRC conformity date from January 1, 2015, to January 1, 2025. Note that this is prior to the enactment of OB3. This change is effective for taxable years beginning on or after January 1, 2025. The new law continues decoupling treatment for IRC section 174 research and experimental expenses and section 168(k) bonus depreciation expenses. Note also, the bill specifically decouples from section 163(j) business interest expense limitation for corporate income tax purposes, but not for personal income tax or for passthrough entities.	Senate Bill 711
DE	Delaware enacted legislation to decouple from specific OB3 provisions including changes made to bonus depreciation under IRC sections 168(k) and (n).	House Bill 255
DC	District of Columbia enacted legislation to decouple from most OB3 provisions including IRC sections 168(k) and (n), and 174A. The state also decouples from the modification of the limitation on business interest under IRC section 163(j). However, please note the potential for this decoupling to be overturned by legislation pending in the U.S. Congress.	Bill B26-0458
IL	Illinois enacted legislation to decouple from IRC section 168(n) for taxable years 2026 and thereafter. The state had earlier decoupled from the bonus depreciation provisions in IRC section 168(k).	Senate Bill 1911
IN	Indiana enacted legislation to update its static conformity date from January 1, 2023, to July 4, 2025, to conform to specific OB3 provisions including IRC sections 23, 168(E)(3)(B)(vi), and 223(c)(2)(E).	Senate Bill 212
ME	Based on recommendations made by the Governor under L.D. 221, which grants the Governor authority to temporarily adjust the state's tax laws due to federal	Determination and Direction of the Governor of

	tax changes, Maine will decouple from several OB3 provisions including IRC sections 168(k) and (n), 174 and 174A. However, Maine will conform to other amendments to the IRC including section 163(j), 174A (conformity to research and development expenses relating to small business amended returns only), and 179.	the State of Maine
MD	Maryland automatically decouples from three OB3 provisions because the amendments to the IRC have a revenue impact of greater than $5 million, including IRC sections 168(n), the modification of the limitation on business interest under 163(j), and 174A.	Comptroller Tax Alert 1/6/2026
MI	Michigan enacted legislation to decouple from OB3 provisions including IRC sections 163(j), 168(k) and (n), 174, 174A, and 179.	House Bill 4961
PA	Pennsylvania enacted legislation to decouple from specific OB3 provisions including IRC sections 163(j) and 174 for corporate income tax purposes.	House Bill 416
RI	Rhode Island Department of Taxation (DOT) provided guidance that the state will not conform to OB3 for IRC sections 163(j), 174, and 179.	Advisory No. 2025-18; Advisory No. 2025-20

Nexus

AR	**Arkansas adopted a nexus threshold for nonresident businesses**. A nonresident corporation or partnership without physical presence in Arkansas has nexus in the state if its receipts exceed $250,000 for the current or prior year. NOTE: The new law is applicable for tax years beginning on or after January 1, 2026.	Senate Bill 567
TX	**Texas regulatory amendment clarifies that economic nexus standard is based on standard gross receipts rules, even if a taxpayer uses a specialized apportionment method.** An entity that uses an apportionment method other than gross receipts must nevertheless use the standard gross	Adopted Amendments, 34 TAC §3.586 and 34 TAC §3.591

	receipts sourcing rules to determine if it has economic nexus with the state, i.e., its receipts exceed the state's $500,000 economic nexus threshold. NOTE: The new regulation is effective January 7, 2026.	

Tax Base and Modifications

CO	**Colorado statute now requires an addback for certain business meals deducted pursuant to IRC section 274(k).** Note however, section 274(k) does not apply to all business meals. Specifically, Colorado's addback for food and beverages does not apply to expenses described in IRC section 274(e)(2), (3), (4), (7), (8), or (9). Accordingly, expenses described in these paragraphs remain deductible. Food and beverages deducted under other paragraphs of 274(e) must be added back, including food and beverages furnished on the business premises of the taxpayer primarily for employees.	C.R.S. § 39-22-104(3)(s)(I)
MO	**Missouri provides an individual income tax deduction equal to 100 percent of federal capital gain income for tax years beginning on or after January 1, 2025.** Further, if the top individual Missouri income tax rate is reduced to 4.5 percent, the deduction may also become available for corporations in the tax years following the individual rate reduction.	House Bill 594
MO	**Missouri Appeals Court determined that a non-active, limited partner's distributive share of income is not "earned" income subject to St. Louis earnings tax.** The City of St. Louis earnings tax is imposed on "salaries, wages, commissions, and other compensation earned" and "net profits of associations, businesses or other activities conducted by residents…" The appellate court determined that the income received from the taxpayer's limited partnership interests is not considered "earned" because the taxpayer did not actively participate in or provide work or services to any of the businesses.	*City of St. Louis v. Helmsing*

MO	**Missouri Court of Appeals affirmed that real estate investment trusts (REITs) are subject to the Kansas City earned income tax and may not deduct dividends paid.** Taxpayer argued that it is not in the real estate business but rather is a REIT that "invests in real estate and generates income from its investments." The appellate court concluded that the taxpayer was engaged in operation of a real estate business in Kansas City. Taxpayer's designation as a REIT for federal tax purposes does not affect the nature of the rental activities in Kansas City. Second, the court determined the dividends paid were not deductible because they were not essential to the rental operations in Kansas City.	*Ventas, Inc. v. City of Kansas City*

Allocation and Apportionment

AR	**Arkansas adopted market-based sourcing for sales other than tangible personal property beginning in tax year 2026.** Receipts from sales of other than tangible personal property will be sourced to Arkansas if the taxpayer's market for the sales is in the state. A service may be sourced to Arkansas to the extent it is delivered to a location in the state. An intangible may be sourced to Arkansas to the extent the intangible is used in the state. If the state(s) of assignment receipt cannot be determined under the general rules, then the state of assignment may be reasonably approximated. If the taxpayer is not taxable in the assigned state or the state cannot be determined or reasonably approximated, then the receipt must be excluded from the denominator of the receipts factor. NOTE: This law is applicable for tax years beginning on or after January 1, 2026.	Senate Bill 567
CA	**California requires banks, financial businesses, and savings and loans to apportion business income using a single sales factor.** Previously, these entities were required to use an equally weighted three-factor. The change is	Senate Bill 132

	effective for tax years beginning on or after January 1, 2025. Note however, the special sourcing rules implemented by the Franchise Tax Board via regulations (CCR 25137-4.2) for banks and financial institutions will remain in place for now.	
CA	**California finalized its receipts-sourcing regulation for asset management service providers.** In general, sales of services are assigned to the state to the extent the taxpayer's customer receives the benefit of the service in the state. The new regulation provides that the benefit of the asset management services is received at the domicile of the investors in the assets of the fund. If an investor is holding title to the assets for a beneficial owner, then the benefit of the services will be considered received at the domicile of the beneficial owner. Receipts from asset management services are assigned to California in proportion to the average value of interest in the assets held by the investors or beneficial owners domiciled in the state. If this is unknown, the relative value of the assets must be reasonably estimated. NOTE: The updated regulation applies to tax years beginning on or after January 1, 2026 and interprets a statutory change effective for taxable years beginning on or after January 1, 2013.	Cal. Code Regs. Tit. 18 § 25136-2
CA	**San Francisco Office of the Treasurer & Tax Collector promulgated the final gross receipts sourcing regulation.** In general, gross receipts from services are sourced to San Francisco to the extent the purchaser receives the benefit of the services in the city. Gross receipts from intangibles generally are sourced to San Francisco to the extent the property is used in the city. Special rules apply to the sourcing of gross receipts from financial instruments and other specialized industries. The regulations provide different waterfall approaches for substantiating the sourcing depending on the type of gross receipt. The regulation applies to tax years beginning on or after January 1, 2025.	Tax Collector Regulation 2025-1

IL	**Illinois adopted a "lookthrough" approach to attribute an owner's gain or loss from the sale of an S corporation or partnership.** If the sale produces business income, the seller must include the resulting gain, but not loss, in the seller's receipts factor based on the passthrough entity's Illinois apportionment factors, averaging the current tax year with the two immediately prior tax years. If the sale results in nonbusiness income, the revised approach will allocate gain or loss to Illinois for the seller, based on the average of the passthrough entity's Illinois apportionment factors for the current year and the two immediately prior tax years. The new rule does not apply to the sale of an interest in an Illinois investment partnership.	House Bill 2755
IN	**Indiana Department of Revenue (DOR) adopted a regulation that generally follows the MTC model rule for sourcing receipts from services and intangibles.** The new rule is based on 2019 legislation that changed Indiana from a cost of performance sourcing method state to a market-based sourcing method state. The new rule is effective February 28, 2025.	45 IAC 3.1-1-55.5
KS	**Kansas adopted single sales factor apportionment and market-based sourcing for 2027.** Under the new market-based sourcing rules, receipts from sales will be sourced to Kansas if the market for sales is in the state. In general, a service is assigned to the state to the extent the service is delivered to a location in the state. Income from an intangible is generally sourced to the state to extent the intangible is used in the state. If the receipt cannot be assigned under the general rules, then the state may be reasonably approximated. If the receipt	House Bill 2231

	can be neither assigned nor reasonably approximated, then it must be excluded from the denominator of the receipts factor. Any taxpayer that previously made an irrevocable election to use two-factor apportionment (based on property and sales) is eligible to revoke that election and adopt the new method starting in 2027. NOTE: This change applies for tax years beginning in 2027.	
MA	**Massachusetts DOR amended its apportionment rules to require passthrough entities to use single sales factor apportionment.** The change is intended to keep the regulation consistent with a statutory change to the corporate apportionment formula and is effective for tax years beginning on or after January 1, 2025.	830 CMR 62.5A.1(6)
MI	**Michigan Department of Treasury now requires advanced permission for allocating non-business income.** The revised requirements to treat allocation of nonbusiness income as a form of alternative apportionment. A request for alternative apportionment must be filed prior to a taxpayer allocating nonbusiness income on an individual, corporate, or business tax return.	Revenue Administrative Bulletin 2024-24
NJ	**New Jersey amended regulation gives details regarding look-through sourcing receipts from certain asset management services.** The revised regulation provides rules for taxpayers to source receipts from asset management services provided to a pension plan, retirement account, or institutional investor. Receipts are allocated to New Jersey “to the extent the domicile of the beneficiaries of the plan, beneficiaries of the account or beneficiaries of the similar pool of assets held by the institutional investor is in New Jersey.” If the domicile of the beneficiaries cannot be determined, a reasonable proxy may be used, e.g., population census data of the countries the business customer does business in. However, the same proxy must be used from year to year unless a more accurate proxy is identified in a	NJAC 18:7-8.10A(a)(8)

	later year. The regulation is effective June 16, 2025.	
OR	**Oregon Tax Court held that gross receipts generated from an oil and gas company's hedging transactions were not includable in the company's apportionment sales factor.** According to Oregon law, to be included in the sales factor, receipts must be derived either from the sale of tangible personal property or intangible personal property as part of a company's primary business activity. The court concluded that, while the hedging transactions were closely related to Chevron's primary business as an oil and gas company, the receipts were neither from tangible personal property sales nor a part of Chevron's primary business activity.	*Chevron U.S.A Inc., v. Department of Revenue*
VA	**Virginia DOT announced conformity to a ruling that found the state's prior method for apportioning income of nonunitary partnerships was unconstitutional.** In *Dep't of Taxation v. FJ Mgmt., Inc.*, 907 S.E.2d 541 (Va. App. Ct. 2024), the Virginia Court of Appeals ruled that the state could not require a corporation to include the factors of a nonunitary partnership with its own factors to create a blended apportionment factor. Tax Bulletin 25-5 outlines both the technical treatment that corporations should use to allocate the distributive share of income from non-unitary partnerships and additional guidance for how to report this income on tax returns moving forward.	Tax Bulletin 25-5

Passthrough Entity Taxes (PTET)

CA	**California made notable changes to the state's passthrough entity tax (PTET)** including: • Extending the tax years available to elect to pay tax at the entity level through tax year 2030 (previously through tax year 2025); and	Senate Bill 132

	• Removing the requirement that an electing entity make a sufficient estimated payment by June 15th to have a valid PTET election for that tax year. If an entity does not make a sufficient estimated payment by June 15th, the partners' PTET credits will be reduced by 12.5 percent of the underpayment of the June 15 estimate. Note: The election provision applies beginning with tax year 2026.	
HI	**Hawaii removed restrictions on indirect members of an electing PTE ability to claim a credit for the member's share of PTET paid.** In the previous version of the regulation, no credit may be claimed by an indirect member of the passthrough entity unless the direct member files a schedule detailing each indirect owner's share of PTET paid. The new version of the regulation limits this filing requirement to a trust or estate that is a direct member of the electing PTE, in which case the beneficiary may not claim the credit unless the trust or estate files the schedule on or before the trust or estate return due date. This rule is effective January 2, 2025, and applies to tax years beginning after December 31, 2023. The temporary regulations expire on July 2, 2026.	Hawaii Temporary Administrative PTET Rules
HI	**Hawaii amended the state's rules for claiming PTET credits.** Each qualified member of an electing PTE claiming a credit must add back to Hawaii taxable income its distributive share of PTET paid. The new law is applicable to tax years beginning after December 31, 2024.	House Bill 1446
IL	**Illinois eliminated the sunset date for the state's elective PTET.** The tax had been scheduled to expire after tax year 2025.	Senate Bill 1911
MI	**Michigan amended several provisions of the state's flow-through entity (FTE) tax.** Each of the changes below are	House Bill 5022

	effective for tax years beginning on or after January 1, 2024. • Election deadline: The election to pay the FTE tax is due before the last day of the ninth month after the end of the tax year (previously, on or before the fifteenth day of the third month of the tax year to which the election would apply). • Estimated payments: Interest and penalty for unpaid estimated payments will not be assessed if the taxpayer remitted four equal installments equaling either: (1) 90 percent of the taxpayer's current year's tax liability; or (2) 100 percent of the taxpayer's previous year's tax liability. Also, the interest and penalty will not be assessed for any quarterly estimated payment due prior to the taxpayer making the election to pay FTE tax. • Reporting to owners: On or before the date for the filing of the annual return, including any extension, the FTE must provide each member with information showing its share of the FTE tax paid (previously, by the fifteenth day of the third month after the end of the tax year).	
NE	**Nebraska amended the state's PTET rules for electing to pay entity level tax.** For tax years beginning on or after January 1, 2023, PTEs can elect to pay PTET on a timely filed Nebraska income tax return. The state also provided that, for tax years beginning on or after January 1, 2022, partners may claim a refundable PTET credit for the same tax year the election is made regardless of the year the tax is paid to Nebraska or deducted on the federal income tax return.	Legislative Bill 647
UT	**Utah extended the carryover period for unused PTET credit.** A "taxed pass-through entity taxpayer" can carry forward excess PTET credit ten years. Previously, excess PTET credit could be carried forward five years. The new law is	House Bill 60

	effective January 1, 2026, and applies beginning January 1, 2025.	
VA	**Virginia extended the PTET election through tax years beginning before January 1, 2027.** Previously, the election expired in 2026.	House Bill 1600

Withholding/Estimated Payments

HI	**Hawaii DOT began requiring withholding for tax years beginning on or after January 1, 2025.** Partnerships, estates, and trusts will be required to withhold tax on behalf of individual partners and beneficiaries. No withholding is required on behalf of partners who are corporations, passthrough entities, estates, trusts, or other entities.	Tax Information Release 2025-03
MA	**Massachusetts requires withholding on sales of Massachusetts real estate.** The regulation provides that any sale or transfer of real property located partially or wholly within Massachusetts will be subject to withholding when the total gross sale price of the real property is equal to or greater than $1 million i.e., the threshold amount. The tax will be imposed at 4 percent on the gross sales price of the property located in Massachusetts. Each transferor that is subject to individual income taxes will be subject to an additional 4 percent surtax withholding on that transferor's portion of the gross sale price of the property located in Massachusetts that exceeds $1 million. Withholding on net gain, instead of on the gross sale price, is permitted if an election is filed and the specified documentation is submitted. The withholding requirement is effective for closings that occur on or after November 1, 2025.	Massachusetts 830 CMR 62B.2.4

Credits

CT	**Connecticut residents are allowed a 50 percent credit for additional income taxes due to Connecticut stemming from a successful challenge to another state's imposition of tax on services performed while the taxpayer was a resident of Connecticut.** NOTE: The credit available in tax years beginning on or after January 1, 2026.	Senate Bill 1558
OR	**Oregon Tax Court determined the other state tax credit must be based on gross tax due before passed-through credits.** Taxpayers utilized tax credits distributed from a Wisconsin S corporation to reduce personal income tax due on their nonresident Wisconsin state return. On their Oregon state return, however, Taxpayers computed the credit for taxes paid to other states based on the gross tax imposed by Wisconsin before applying the passed-through credits. The Tax Court denied a credit for the gross amount of taxes imposed by Wisconsin reasoning that "imposed" meant "an obligation to pay a specific amount" and Taxpayers were only obligated to pay the net tax.	*Speer v. DOR*
TX	**Texas enacted a new research and development (R&D) credit for the Franchise Tax.** The new R&D credit equals 8.722 percent of the difference between: (1) qualified research expenses incurred during the current tax period; and (2) 50 percent of the average amount of qualified research expenses incurred during the three prior tax periods. If an eligible entity does not have qualified research expenses in one or more of the three prior tax periods, then the credit equals 4.361 percent of the qualified research expenses incurred during the current tax period. The total credit may not exceed 50 percent of the tax due before application of any other credits. Unused credits may be carried forward for 20 consecutive periods. The statute repealed the existing R&D credit that was set to expire on December 31, 2026, but eligible taxpayers can still apply credits carried forward under the	Senate Bill 2206

	previous R&D credit rules until December 31, 2026. The new credit is applicable to any franchise reports due on or after January 1, 2026.	

Audits and dispute resolution

CO	**Colorado issued rules for reporting federal partnership adjustments to the state.** In general, the adopted rules align with language from the MTC model for federal partnership adjustments. Colorado will require partnerships to file a Partnership Federal Adjustments Report electronically whether the adjustments are a result of an audit or if the adjustments are being made electively. The rule is effective September 30, 2025.	C.R.S. § 39-22-601.5-1
NJ	**New Jersey introduced a pilot mediation program for corporate business tax and sales and use tax disputes.** The program is available to all business that are involved in Corporate Business Tax and sales and use tax disputes amounting to at least $5,000, excluding penalties and interest. Taxpayers in the program must consent to extend the statute of limitations for assessments, collections, and refunds for 210 days, which allows 180 days for mediation to proceed and 30 days for issuance of closing documents. The mediation will be conducted by a trained mediator employed by the Division. Participation in the program does not preclude a taxpayer from any statutory protest or appeal rights if the mediation is unsuccessful or if any matters remain unsettled at the close of mediation. The program began October 1, 2025, and will run until September 30, 2027.	Technical Bulletin-115(R)
NY	**New York adopted rules similar to the MTC model statute for state reporting of federal partnership audits and adjustments.** The bill requires partnerships to report any federal adjustments for the reviewed year to the state within 90 days; partners are	Assembly Bill 3009C

	required to pay any additional tax due within 180 days after the final federal determination or the filing of an administrative adjustment request – unless the partners elect to have the payment made at the partnership level. These provisions became effective immediately on May 9, 2025. Federal audit adjustments with a final determination date before this effective date or administrative adjustment requests filed before this effective date must be reported to the state within one year of the effective date, and no interest will accrue on the tax impact of these adjustments. The bill also provides for reporting federal adjustments for New York City tax purposes.	
WA	**Washington DOR launched a temporary voluntary disclosure program for businesses with unreported investment income subject to the B&O tax.** The first phase of the program will run from July 1, 2025, until April 30, 2026, then the second phase will run from July 1, 2026, until April 30, 2027. Any businesses with unreported investment income subject to the B&O tax that have not been notified of an audit qualify for the new program. Any affiliates of entities currently under audit also may participate in the program. Note, the program is not available for taxpayers that are in a "banking, lending, or security business" as defined in the Washington statutes. Benefits of the program include a limited "look back" period (i.e., prior four years plus the current year), waiver of up to 39 percent in penalties (i.e., 5 percent substantially underpaid tax penalty, 5 percent unregistered penalty, and 29 percent late payment penalty), and waiver of interest.	Investment Income Voluntary Disclosure Program

Real Estate Transfer Taxes

DC	**District of Columbia Court of Appeals ruled that the sale and leaseback of property created two transfer tax liabilities.** Seller sold property to Buyer while preserving a leasehold interest of undefined length in the property. Seller	*Commw. Land Title Ins. Co. v. District of Columbia*

	filed only the deed of sale to Buyer for recordation and paid taxes on the sale of property but not the leasehold. When a successor-in-interest to the leasehold interest foreclosed on the interest, the successor's title company faced complications due to unfiled, unpaid transfer taxes. The Court of Appeals upheld the District's assessment of taxes on the original sale as well as the leaseback transaction, concluding that the sale and leaseback were two separate taxable transactions for purposes of the District's transfer and recordation taxes.	
NYC	**New York City Tax Appeals Tribunal determined that a deed transfer and subsequent minority interest transfer to a third party is a non-taxable transfer of a non-controlling economic interest for real property transfer tax (RPTT) purposes.** A limited partnership and an LLC each held a 50 percent interest in an LLC ("Grantor"), which owned real property in New York City ("City"). In April 2017, the Grantor partners created two new LLCs and engaged in various transactions that resulted in a transfer of the deed to the real property to a newly created LLC ("Grantee") that was owned equally by the two partners of Grantor. In June 2017, an unrelated LLC ("LLC 2") was admitted as a member of Grantee with a 40 percent interest. The City asserted that the transfers should be collapsed into a single transaction, the substance of which was the transfer of an interest in the property from Grantor to LLC 2. The Tribunal agreed that the transactions should be collapsed because the creation of the LLCs and the transfer of the property to Grantee were specifically undertaken to transfer partial ownership of the real property to LLC 2. However, the City RPTT is imposed on a transfer of an economic interest in an entity that owns real property in the City only if the economic interest transferred represents a controlling (50 percent or more) interest in the entity. Because less than 50	In the Matter of 105-02 Forrest Hills, LLC

percent of Grantee was transferred to LLC2, the transaction was exempt as a transfer of a non-controlling economic interest.

Tax Rates

	Applicable tax	Old Rate	New Rate	Effective Date	Authority
ID	Flat income tax on individuals, trusts, estates, and corporations	5.695 %	5.3 %	January 1, 2025	House Bill 40
KY	Individual income tax	4.0 %	3.5 %	Tax years beginning on or after January 1, 2026	House Bill 1
UT	Corporate and individual income tax	4.55 %	4.5 %	Tax years beginning on or after January 1, 2025	House Bill 106
WA	Individual long-term capital gains tax	7 %	Up to $1 million: 7% > $1 million: 9.99%	2025	Special Notice 6/30/2025
WA	B&O tax, Service and Other Activities classification (except hospitals and selected advanced computing services)	< $1 million in prior year: 1.5% $1 million or more: 1.75 %	< $1 million in prior year: 1.5% $1 million to < $5 million in prior year: 1.75% $5 million or more in prior year: 2.1%	October 1, 2025	Special Notice 7/25/2025

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