



TaxNewsFlash

United States

No. 2016-501
November 14, 2016

KPMG reports: California (soda tax); Illinois (refunds); Maine (telecommunications); Utah (transfer pricing)

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

- **California:** Voters in three Bay Area cities (San Francisco, Oakland, and Albany) approved ballot measures to impose taxes on soda and sugary beverages.
- **Illinois:** A state appellate court held that a bank, in seeking a refund of the portion of the sales taxes attributable to amounts written off as bad debts for federal tax purposes, was entitled to a refund of retailer's occupation tax remitted on purchases made by account holders that later defaulted.
- **Maine:** The state's high court held that a telecommunications service provider was liable for sales tax on certain fees passed on to customers.
- **Utah:** A state trial court held—in a case of first impression—that the tax authorities must apply federal regulations in transfer pricing disputes.

Read more at KPMG's [This Week in State Tax](#)

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