



# TaxNewsFlash

## United States

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### **KPMG reports: Louisiana (commercial activity tax); Minnesota (apportionment); Ohio (particulate removal services)**

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.

- **Louisiana:** House Bill 628 has been introduced in the Louisiana House of Representatives. If enacted, House Bill 628 would implement one component—a new commercial activity tax—of the governor's 2017 Budget Stabilization Plan.
- **Minnesota:** The Minnesota Tax Court held that the Tax Commissioner erred when she attempted to adjust a banking group's apportionment to include the interest income and loans of certain LLCs taxed as partnerships because, under Minnesota law LLCs cannot be classified as financial institutions.
- **Ohio:** The Board of Tax Appeals held that the taxpayer's particulate removal services were preventative or restorative in nature and necessary for the proper functioning of the draught beer equipment. Because any cleaning of the system was incidental to the preventive or restorative services, the particulate removal services were not maintenance and janitorial services subject to Ohio sales tax.

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

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