



# TaxNewsFlash

## United States

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### **KPMG reports: California (“doing business”); Iowa (consolidated group); Texas (natural gas); Washington (sales tax)**

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:** The State Board of Equalization issued two rulings addressing whether out-of-state taxpayers were “doing business” in California.
- **Iowa:** An appeals court found that a parent holding company was not includable in the Iowa consolidated group, and upheld the disallowance of deductions for certain business expenses of the subsidiaries.
- **Texas:** The Texas Supreme Court concluded that natural gas temporarily stored in Texas before being sold to out-of-state customers was subject to ad valorem tax.
- **Washington:** An administrative law judge looked to interpretations of the Streamlined Sales and Use Tax Agreement (SSUTA) and declined to dismiss sales tax assessments—related to uncollected sales tax on sales of popcorn—issued to three movie theaters.

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

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