



TaxNewsFlash

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KPMG reports: California (apportionment); New York (web-based videos); Oklahoma (fracking); Texas (cell phone provider)

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 Franchise Tax Board will hold an “interested parties meeting” on June 30, 2017, to discuss potential revisions to the state law measures concerning alternative apportionment procedures.
- **New York:** The Department of Taxation and Finance ruled that a taxpayer’s online, web-based product that allowed customers to create customized videos was subject to sales tax.
- **Oklahoma:** The Tax Commission issued a ruling addressing issues related to an oil well operator’s sales tax refund claims, and whether vendors providing certain oil well fracturing (“fracking”) services were considered real property contractors.
- **Texas:** An administrative law judge for the Comptroller of Public Accounts found that certain revenue could not be excluded from the Texas franchise tax base as flow-through funds and that a taxpayer that sold cell phones, accessories, and service plans had failed to demonstrate that certain purchases could be deducted as costs of goods sold (COGS).

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

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