



# TaxNewsFlash

## United States

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### **KPMG reports: Delaware (franchise tax); Maine (remote sellers); Oregon (sourcing)**

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.

- **Delaware:** Legislation (House Bill 175) has been sent to the governor, to increase the maximum franchise tax to \$200,000 (up from \$175,000) effective for tax years beginning January 1, 2017.
- **Maine:** The legislature voted to override the governor's veto, thereby enacting economic nexus sales and use tax provisions. Effective October 1, 2017, remote sellers with no physical presence in Maine must collect and remit sales tax if they meet certain requirements for the current or preceding calendar year.
- **Oregon:** A bill that would impose market-based sourcing rules has been passed by both houses of the legislature. Senate Bill 28 adopts market-based sourcing effective for tax years beginning on or after January 1, 2018, so that sales (other than sales of tangible personal property) would be sourced to Oregon if the taxpayer's market for the sale is in Oregon.

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

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