



TaxNewsFlash

United States

No. 2017-447
October 16, 2017

KPMG reports: District of Columbia (digital goods); New Jersey (nexus); Oregon (Portland's pay-ratio surtax); Multistate (voluntary disclosure)

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.

- **District of Columbia:** The Office of Tax and Revenue issued a notice providing guidance on the taxation of certain digital goods.
- **New Jersey:** The state's tax court held that a foreign corporate limited partner had nexus for corporation business tax purposes, by virtue of owning limited partnership interests in two partnerships operating in New Jersey.
- **Oregon:** In the City of Portland, guidance was issued on how to apply the city's business license tax "pay-ratio" surtax. Under the pay-ratio measures, compensation paid the company's CEO is compared to the pay of the "median employee," with the rate of the surtax based on the company's reported ratio.
- **Multistate:** The Multistate Tax Commission extended the deadline for entering into a limited-time voluntary disclosure initiative.

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

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