



# TaxNewsFlash

## United States

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### **KPMG reports: Indiana (manufacturing exemption); Kansas (use tax); Pennsylvania (bonus depreciation)**

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.

- **Indiana:** The state's high court held that purchases of freezer equipment and electricity used to "blast-freeze" food qualified for certain sales and use tax exemptions available for manufacturing activities.
- **Kansas:** The state's high court in a case concerning whether a casino owed use tax on electronic gaming machines that it did not own and could not own, held that the use tax statute was ambiguous and that the taxpayer must own the subject property to be liable for the use tax.
- **Pennsylvania:** The Department of Revenue issued guidance announcing that it would disallow 100% bonus depreciation (as available under federal tax law) for assets placed in service after September 27, 2017.

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

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