



TaxNewsFlash

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KPMG reports: Alabama (remote sellers); Arizona (sales of intangibles); Georgia (use tax); Tennessee (IRC section 965); Wisconsin (federal tax conformity)

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.

- **Alabama:** Pending legislation would require certain “marketplace facilitators” either to: (1) register to collect and remit simplified sellers use tax (SSUT) on sales facilitated by the marketplace and delivered in Alabama; or (2) comply with unspecified notice and reporting requirements. The proposed effective date would be January 1, 2019.
- **Arizona:** New law (Senate Bill 1405) enacted March 29, 2018, revises the definition of “multistate service provider” to include sales from intangibles in the 85% test. A “multistate service provider” is generally a taxpayer that derives more than 85% of its sales from services provided to purchasers that receive the benefit of the service outside of Arizona.
- **Georgia:** House Bill 61 would require certain retailers: (1) to collect and remit sales and use tax; or (2) to comply with specified notice and reporting obligations. The measure would be effective January 1, 2019.
- **Tennessee:** The Department of Revenue issued guidance that addresses the state treatment of income repatriated into the United States under the provisions of IRC section 965 (as added to the Code by the new federal tax law in December 2017).
- **Wisconsin:** Assembly Bill 259 was signed into law on April 3, 2018, updating Wisconsin's conformity to the Internal Revenue Code (in light of the new federal tax law enacted in December 2017).

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