



TaxNewsFlash

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KPMG reports: Rhode Island (software); Utah (apportionment); Virginia (shopping fees)

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.

- **Rhode Island:** The budget bill—that expands the definition of “retail sale” (subject to sales and use tax) to include vendor-hosted pre-written computer software—was signed into law.
- **Utah:** A taxpayer established that it was a “sales factor-weighted taxpayer”—a classification that allows the taxpayer to use a single sales factor formula to apportion its business income. An administrative law judge found the taxpayer was a multi-level marketer, rather than a manufacturer.
- **Virginia:** The Department of Taxation issued a policy document finding that fees or charges associated with a grocery store chain's proposed personal shopping services would be subject to sales tax.

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

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