



TaxNewsFlash

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KPMG reports: Indiana (standing for refund claim); Wyoming (what constitutes a sale)

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 Department of State Revenue denied a hospital's claim for refund of sales and use tax because the hospital used a "third-party manager" company for certain administrative duties that appeared to include making purchases of tax-exempt equipment. The hospital's refund claim was denied on the basis that the hospital lacked standing—that is, the sales invoice stated that the equipment was sold to the third-party management company and not to the hospital.
- **Wyoming:** The Wyoming Supreme Court held that actions taken at in-home wine tasting events hosted by independent contractors of an out-of-state vineyard constituted the sale of alcohol under Wyoming's alcoholic beverage law.

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

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