



TaxNewsFlash

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KPMG reports: Illinois (electric vehicle charging stations); New York (sales and use tax, websites); Ohio (tax withholding during COVID-19 period)

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.

- **Illinois:** The Illinois Department of Revenue issued a general information letter concluding that taxpayer selling electricity through an electric vehicle charging station was a “delivering supplier” required to collect and remit electricity excise tax on its sales.
- **New York State:** The Department of Taxation and Finance concluded that a taxpayer's service of creating, operating, and hosting websites and applications accessed via mobile devices was not subject to sales and use tax because: (1) the taxpayer did not transfer any software to its clients; and (2) the taxpayer was not providing a taxable information service because the information provided to customers was individual in nature and not incorporated in the reports of other customers.
- **Ohio:** A state appellate court rejected a taxpayer challenge of a state law that concerns the rules for municipal income tax withholding during the coronavirus (COVID-19) pandemic emergency period. The legislation mandated that any personal services required to be performed at a location other than the employee's principal place of work (e.g., an employee's residence) during the declared period of emergency would be deemed performed at the employee's principal place of work. A company based in Columbus, Ohio, challenged the law, asserted that: (1) the legislature was not authorized to expand the taxing power of municipalities beyond established limits; and (2) imposing tax on nonresidents on income earned outside Columbus was an exercise of extraterritorial jurisdiction and was unconstitutional under the due process clause of the U.S. Constitution. The state appeals court rejected both of the company's arguments.

Read a [December 2021 report](#) prepared by KPMG LLP

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