



# TaxNewsFlash

## United States

No. 2016-383  
August 29, 2016

### **KPMG reports: Alabama (amusements); Arizona (tax amnesty); Colorado (use tax); Maryland (addbacks)**

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:** Operators of a pumpkin patch (a fall festival site) must collection tax on sales of tangible personal property and gross receipts from operating an amusement.
- **Arizona:** The Department of Revenue is offering a tax amnesty program for the period from September 1 through October 31, 2016, with amnesty being offered for unpaid corporate and individual (personal) income tax, use tax, and transaction privilege (sales) tax.
- **Colorado:** A challenge to Colorado's requirement that non-collecting retailers (that is, retailers engaged in interstate commerce and making sales into Colorado) must comply with the state's use tax notice and reporting requirements is possibly pending appeal again to the U.S. Supreme Court, in the *Direct Marketing Association* case.
- **Maryland:** The state's tax court granted an out-of-state taxpayer's claim for corporate income tax refunds, on finding that the Comptroller's policy with respect to federal obligation interest—which must be added back in computing state taxable income, whereas there is no requirement to add back interest from Maryland state obligations—was unconstitutional.

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

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