



TaxNewsFlash

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KPMG reports: Arizona (insurance); Kentucky (liability waiver 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.

- **Arizona:** The Department of Revenue issued a ruling that concludes two companies, operating as Medicaid contractors, were considered to be “insurance companies” and as such were exempt from paying Arizona corporate income tax.
- **Kentucky:** The Board of Tax Appeals found that optional liability waiver fees, charged by rent-to-own companies with respect to tangible personal property rented to consumers, were not subject to sales tax.

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

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