



TaxNewsFlash

United States

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KPMG reports: Alabama (sales tax); California (software); South Carolina (apportionment); Washington (carbon tax)

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:** The state's Attorney General issued guidance addressing when local sales tax is due if the parties to a retail sales transaction agree to allow title to transfer at the place of the sale and not at the time of delivery.
- **California:** The tax authorities are weighing proposed regulatory guidance to implement court decisions concerning the exemption from sales and use tax of transfers of software licenses with telecommunications switching equipment.
- **South Carolina:** A state appeals court held that the Department of Revenue did not prove that a taxpayer was required use an alternative apportionment formula. Under South Carolina law, an alternative apportionment method can be applied if the standard apportionment method does not fairly reflect a taxpayer's income.
- **Washington:** Voters will decide if Washington will become the first state to tax carbon emissions. Reductions to other taxes—including a proposal to reduce the sales tax from 6.5% to 5.5% over a two-year period, tax rebates for low-income families, and a reduction in the B&O tax rate applicable to manufacturers—are also on the ballot in an effort for revenue neutrality.

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

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