



# TaxNewsFlash

## United States

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### **KPMG report: State and local tax, technology-related guidance (table, third quarter 2017)**

A report of state and local tax developments concerning technology-related tax issues, for the third quarter of 2017, provides updates in table format and covers topics such as access to web-based services, guidance on digital equivalents, taxability of software, and other items.

Read the [KPMG report](#) [PDF 101 KB] of state and local technology-related tax developments for the third quarter of 2017.

#### **Highlights**

- **Pennsylvania:** The Department of Revenue ruled that a taxpayer's information retrieval products, consisting of subscriptions to internet-based legal research databases, were subject to tax.
- **Massachusetts:** The Department of Revenue promulgated a regulation requiring certain internet vendors that are not otherwise required to register, collect, and remit Massachusetts sales or use tax to do so if they have over \$500,000 in Massachusetts sales or over 100 Massachusetts transactions in the previous year.
- **New York:** The Department of Taxation and Finance issued an advisory opinion regarding the taxability of the petitioner's webinar and live stream products, and certain related optional services.
- **Illinois:** The Department of Revenue issued a private letter ruling resolving how multiple affiliated companies with various Illinois locations (including corporate headquarters, distribution facilities, retail locations, and data centers) are to source local sales and use tax.

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