



TaxNewsFlash

United States

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Pennsylvania: Enacted legislation concerns NOL carryovers, remote sellers, sales tax

House Bill 542 contains numerous tax changes, including measures that affect business taxpayers, such as:

- An amended net operating loss (NOL) deduction carryover limitation for tax years beginning after 2017 (35% of taxable income) and for tax years beginning after 2018 (40% of taxable income)
- Measures for collecting and remitting sales and use tax by remote sellers, marketplace facilitators, and referrers
- A provision that separately stated charges for help-desk or call-center support, related to canned software are not subject to sales and use tax
- A provision that shortens the period from 90 days to 60 days from the notice of assessment mailing date, to appeal an assessment to the Board of Appeals

Read a [November 2017 report](#) [PDF 103 KB] prepared by KPMG LLP

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