



TaxNewsFlash

United States

No. 2018-191
May 14, 2018

KPMG reports: Hawaii (economic nexus); Hawaii (federal tax conformity); Ohio (nexus); Washington (unclaimed property)

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.

- **Hawaii:** Legislation that adopts economic nexus standards for purposes of the state's general excise tax was passed by the legislature.
- **Hawaii:** Legislation that addresses the state's conformity to federal estate tax law changes and to the Internal Revenue Code for corporate and individual income tax purposes was passed by the legislature.
- **Ohio:** The Board of Tax Appeals found that sales of goods of a Texas-based clothing manufacturer were subject to Ohio's commercial activity tax. While the taxpayer asserted title to the goods was transferred to purchasers in Texas, the board concluded the ultimate destination of the goods controlled.
- **Washington:** The Department of Revenue issued proposed rules providing that businesses that are not compliant with the state's unclaimed property law may be subject to new mandatory penalty and interest charges.

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

The information contained in TaxNewsFlash is not intended to be "written advice concerning one or more Federal tax matters" subject to the requirements of section 10.37(a)(2) of Treasury Department Circular 230, as the content of this document is issued for general informational purposes only, is intended to enhance the reader's knowledge on the matters addressed therein, and is not intended to be applied to any specific reader's particular set of facts. Although we endeavor to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. Applicability of the information to specific situations should be determined through consultation with your tax adviser.

KPMG International is a Swiss cooperative that serves as a coordinating entity for a network of independent member firms. KPMG International provides no audit or other client services. Such services are provided solely by member firms in their respective geographic areas. KPMG International and its member firms are legally distinct and separate entities. They are not and nothing contained herein shall be construed to place these entities in the relationship of parents, subsidiaries, agents, partners, or joint venturers. No member firm has any authority (actual, apparent, implied or otherwise) to obligate or bind KPMG International or any member firm in any manner whatsoever.

Direct comments, including requests for subscriptions, to [Washington National Tax](#). For more information, contact KPMG's Federal Tax Legislative and Regulatory Services Group at + 1 202.533.4366, 1801 K Street NW, Washington, DC 20006-1301.

To unsubscribe from TaxNewsFlash-United States, reply to [Washington National Tax](#).

[Privacy](#) | [Legal](#)