



# TaxNewsFlash

## United States

No. 2019-005  
January 7, 2019

## KPMG reports: Iowa (sales tax, installation services); Louisiana (online retailer); Missouri (sales tax refund claim)

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.

- **Iowa:** The state's high court held that a home improvement retailer was required to collect sales tax on installation services performed by subcontractors in connection with customers' purchases of windows, doors, sinks, faucets, and various other items.
- **Louisiana:** A state appellate court affirmed a trial court's decision requiring an online retailer to collect local (parish) sales tax on goods sold by third-party retailers using the retailer's online marketplace.
- **Missouri:** The state's high court agreed with the Department of Revenue that a sales and use tax refund claim was not timely filed. The "date of overpayment" was determined to be the date when the taxpayer remitted the sales tax to the Department, and in this case, that was more than three years from the date when the refund claim was filed (and not as the taxpayer asserted, measured from the date when the tax was actually due).

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](#)