



TaxNewsFlash

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KPMG reports: New York (broker-dealer); New York (marketplace provider); Utah (corporate nexus)

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.

- New York: An administrative law judge found that the broker-dealer sourcing rules do not extend to a non-broker single-member limited liability company (SMLLC).
- New York: The Department of Taxation concluded that a marketplace provider qualified as a vendor required to collect sales tax.
- Utah: A bill passed by the legislature and pending action by the governor includes measures to amend the rules for corporate nexus status.

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

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