



TaxNewsFlash

United States



No. 2019-186
April 15, 2019

KPMG reports: Arkansas (corporate tax reform); Indiana (remote sales, registration); Massachusetts (multiple points of use)

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.

- **Arkansas:** Newly enacted legislation (Senate Bill 576) reduces the corporate income tax rate; requires corporations, including financial institutions, to use single-sales factor apportionment; and extends the net operating loss (NOL) carryforward period.
- **Indiana:** The Department of Revenue ruled that a taxpayer making remote sales of food products (exempt goods) to customers in Indiana was required register with the state and then file periodic "zero" returns.
- **Massachusetts:** The appellate tax board vacated its prior position in a case involving a refund claim filed by a software provider that had sold software to a company headquartered in Massachusetts. The software was used in multiple locations, and a refund of sales tax was warranted under the "multiple points of use" exemption.

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](#)