



TaxNewsFlash

United States



No. 2019-393
August 5, 2019

KPMG reports: Kansas (remote sellers); Massachusetts (marketplace facilitator); Philadelphia (interest expense limitation)

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.

- **Kansas:** The Department of Revenue issued a notice that addresses the state's sales tax collection requirements for remote sellers and marketplace facilitators. Remote sellers that are not already registered to collect and remit must register by October 1, 2019.
- **Massachusetts:** The governor signed legislation (House Bill 4000) providing that—effective October 1, 2019—remote retailers must collect and remit sales and use taxes if the remote retailer has over \$100,000 in Massachusetts sales in the prior or current tax year.
- **Philadelphia:** The Department of Revenue issued an advisory notice addressing the calculation of the IRC section 163(j) interest expense limitation for purposes of the city's business income and receipts tax (BIRT).

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

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