



TaxNewsFlash

United States



No. 2019-409
August 19, 2019

KPMG reports: Florida (GILTI, bonus depreciation); Louisiana (sales tax, medical devices); New York (web-based support services)

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.

- **Florida:** The Department of Revenue issued guidance on certain federal tax reform-related items—specifically global intangible low-taxed income (GILTI) and bonus depreciation. The guidance reminds taxpayers that Florida continues to require an addback of bonus depreciation that is then deductible over a seven-year period.
- **Louisiana:** A state appeals court held that the state's constitutional prohibition against imposing sales and use taxes on "prescription drugs" extends to medical devices.
- **New York:** A state tax appellate tribunal held that a taxpayer's receipts from web-based litigation support services were "other business receipts" and not "service receipts." Under New York law (as in effect at the time), service receipts were generally sourced to the location where the services were performed, whereas receipts classified as "other business receipts" were sourced to the location where the receipts were earned

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](#)