



TaxNewsFlash

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KPMG reports: New Hampshire (business tax rates); Rhode Island (equipment leasing); Utah (referral business not marketplace facilitator)

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 Hampshire:** The state's budget agreement reflects increased rates for business profits tax and business enterprise tax and updated tax, and reflects provisions concerning the federal tax provision referred to as "GILTI" (global intangible low-taxed income).
- **Rhode Island:** The Department of Revenue, in an administrative hearing decision, ruled that the taxpayer (a pass-through entity engaged in the business of repairing, leasing and selling large construction equipment) was required to collect and remit sales tax on transactions with an affiliate.
- **Utah:** The Tax Commission issued a private letter ruling concluding that a taxpayer was not a "marketplace facilitator" for sales occurring through its referral business. The taxpayer, an online marketplace, facilitated third-party sales and sold internet-based advertising for third-party merchants' goods and services under what was referred to as a "referral" business model. If a customer clicked on a merchant's advertisement on the taxpayer's website, the customer would be sent to the merchant's website where it could purchase the merchant's goods or services. The merchants paid the taxpayer based on either the number of clicks or the number of views the advertisement received.

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

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