



# TaxNewsFlash

United States



No. 2019-504  
October 21, 2019

## KPMG reports: Colorado (Boulder's marketplace guidance); New Jersey (unitary business); Ohio (CAT election); Texas (franchise tax 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.

- **Colorado:** The City of Boulder, a home rule jurisdiction, released guidance for marketplace facilitators and marketplace sellers.
- **New Jersey:** The Division of Taxation issued guidance addressing the unitary business principle to help taxpayers in determining which entities are to be included in the combined reports that will be filed for privilege periods ending on and after July 31, 2019.
- **Ohio:** The Board of Tax Appeals concluded that a taxpayer (an automobile company) was entitled to retroactive application of a consolidated Commercial Activity Tax (CAT) filing election, on a finding that denial of the CAT election was unreasonable.
- **Texas:** An administrative law judge upheld a franchise tax assessment against a Colorado-based service provider, finding that the taxpayer had nexus in Texas for franchise tax purposes as a result of having a single employee working in Texas.

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

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