



TaxNewsFlash

United States



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KPMG reports: Indiana (sales tax, medical records); Nebraska (remote sellers); New Mexico (apportionment, trucking companies); Virginia (interest limitation); Wisconsin (sales tax, CLE seminars)

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.

- **Indiana:** The Department of Revenue issued a revenue ruling concerning a taxpayer that retrieved medical records and delivered the records in paper format (as well as by electronic format). The Department concluded the paper version of the medical records was tangible personal property that was subject to sales tax (as were the associated photocopying fees and shipping and handling charges).
- **Nebraska:** A temporary waiver of penalties and interest provides relief for certain remote sellers and multi-vendor marketplace platforms that were unable to meet the *Wayfair*-related sales tax collection requirements (effective April 1, 2019).
- **New Mexico:** A hearing officer rejected a taxpayer's position that it was a package delivery company—and not a trucking company (and thus subject to the special industry apportionment rules for trucking companies)—because the transport of packages was the predominate source of the taxpayer's income generation. Thus, the hearing officer concluded that the taxpayer was subject to the trucking company regulations, but that equitable relief was also available.
- **Virginia:** The Department of Taxation issued guidelines to the effect that Virginia conformed to the business interest limitation rule under IRC section 163(j) for taxpayers filing Virginia consolidated or combined returns.

- **Wisconsin:** The Tax Appeals Commission determined that sales of on-demand seminars for continuing legal education (CLE) credit were not subject to sales and use tax. The transactions at issue were determined to allow purchasers to obtain an educational service, and the digital good was incidental to that service.

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

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