



# TaxNewsFlash

United States



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## KPMG reports: Arkansas (use tax, trailers); Massachusetts (sales tax remittances); New York (tax on data-related income)

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.

- **Arkansas:** The Office of Hearings and Appeals upheld the imposition of use tax on the original purchase price of a trailer. The trailer was purchased and used outside Arkansas for seven years before the taxpayer brought it to Arkansas. However, because the taxpayer did not prove that tax was paid earlier, the assessment was upheld. Read a [January 2020 report](#)
- **Massachusetts:** The governor's proposed budget would require retailers that collect more than \$100,000 in sales tax annually to begin remitting taxes from the first three weeks of the month in the final week of the same month. Remittances for the final week and reconciliation of the monthly filing would continue to occur in the following month. Moreover, the second phase of the proposal would require retailers and credit card processors to capture sales tax at the moment of purchase and remit taxes on credit card and other electronic transactions on a daily basis. This real-time remittance would begin in 2023. The governor has previously advocated for similar changes. Read a [January 2020 report](#)
- **New York:** Proposed legislation introduced in the state legislative Assembly, if enacted, would impose a 5% tax on the gross income of "every corporation that derives income from the data that New York individuals share with the corporation." The bill provides few details on how to compute the tax, but does specify that revenues raised by the measure would be deposited into a newly created "New York data fund," with a portion of the funds to be disbursed back to New York taxpayers. There is a similar bill pending in the state Senate. Read a [January 2020 report](#)

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