



# TaxNewsFlash

United States



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## KPMG reports: D.C. (advertising, sales tax); Georgia (electricity); Ohio (electronic information services); Oregon (electricity); South Carolina (electricity)

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.

- **District of Columbia:** Proposed legislation would impose a 3% sales and use tax on the sale of advertising services and the sale of personal information. If enacted, the legislation would be effective October 1, 2020. Read a [July 2020 report](#)
- **Georgia:** The Department of Revenue issued a ruling concerning amounts paid by customers for access to electric vehicle charging stations, and concluding that the taxpayer was not a utility selling electricity at retail and was not required to collect tax on its charges but was required to pay sales and use tax on its purchases of electricity. Read a [July 2020 report](#)
- **Ohio:** The Tax Commissioner ruled that a taxpayer was providing taxable "electronic information services" for a service that allowed customers to obtain responses to survey questions when the survey questions were provided through an online platform and the survey results were delivered to customers via the platform. Read a [July 2020 report](#)
- **Oregon:** The state's tax court agreed with a wholesale provider of electricity and natural gas that it was not a public utility required to use a special apportionment rule for the tax years at issues. The tax court held that the definition of a "public utility" required that some segment of the public must acquire a right to buy or otherwise use a company's commodity or service, neither of which was present in this case. Read a [July 2020 report](#)
- **South Carolina:** The Department of Revenue concluded that under the rules for the tax treatment of sales of tangible personal property, various fees and charges for allowing customers access to electric vehicle charging stations represented a retail sale of electricity subject to South Carolina

sales tax. The sale of electricity to the taxpayer by its utility provider was further considered to be a wholesale sale not subject to sales tax. Read a [July 2020 report](#)

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