



TaxNewsFlash

United States



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KPMG reports: Colorado (marketplace facilitator); Nevada (mining excise tax); Nevada (business tax refunds); Vermont (taxable meal facilitator); Washington State (payroll tax, B&O surcharge)

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:** Senate Bill 21-035 (effective September 11, 2021) imposes certain tax restrictions on third-party delivery services under a provision aimed at marketplace facilitators engaged in food and alcohol delivery services. Read a [June 2021 report](#)
- **Nevada:** Newly enacted legislation adopts an excise tax on the gross receipts of businesses engaged in extracting gold and silver in the state. Read a [June 2021 report](#)
- **Nevada:** The Department of Taxation issued guidance regarding “modified business tax” refunds available to taxpayer since the state’s high court held that a legislated reduction of the modified business tax rate was unconstitutional. Read a [June 2021 report](#)
- **Vermont:** House 436 (effective July 1, 2021) expands the definition of an “operator” (a person operating a hotel or charging for a taxable meal or alcoholic beverage) to include “taxable meal facilitators.” Read a [June 2021 report](#)
- **Washington State:** A state trial court held that Seattle’s new payroll expense tax was a constitutionally permissible excise tax on the privilege of doing business in the city. Another pending case addresses whether the 1.2% B&O surcharge levied on specified financial institutions impermissibly discriminates against out-of-state banks. Read a [June 2021 report](#)

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