



TaxNewsFlash

United States



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KPMG reports: Illinois (manufacturing exemption); Iowa (bonus depreciation); New York State (non-filer liability); Texas (marketplace facilitator)

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.

- **Illinois:** The Department of Revenue ruled that because neither electricity nor gas services are taxed under the *Retailer's Occupation Tax Act* or the *Use Tax Act*, the recently expanded manufacturing exemption did not apply to purchases of gas and electricity used in the process of manufacturing zinc plating. Read a [June 2021 report](#)
- **Iowa:** A comprehensive tax bill conforms the state's tax treatment to federal bonus depreciation for qualified property placed in service on or after January 1, 2021. Read a [June 2021 report](#)
- **New York State:** Legislation that would expand the state's *False Claims Act* to include non-filing taxpayers is pending the governor's signature. Specifically, a person would be liable under the *False Claims Act* for knowingly and illegally failing to file New York tax returns if (1) the individual or corporation had net income or sales that are equal to or greater than \$1 million for any tax year, and (2) the damages in such action exceed \$350,000. Read a [June 2021 report](#)
- **Texas:** Senate Bill 477 requires marketplace providers to collect certain fees, and addresses the situation when a marketplace is facilitating sales of tickets or admissions. In addition, multiple bills have been enacted in Texas that address tax procedures and administration. Read a [June 2021 report](#)

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