

# ALABAMA

- Increase timetable to protest an assessment from 30 days to at least 90 days
- Ban contingent fee audits not just for tax, but also for unclaimed property
- Improve the process for taxpayers reporting federal audit changes, and address new federal partnership audit procedure by adopting the “MTC Consensus Model”
- Establish a minimum 30-day safe harbor from personal income tax filing and withholding obligations for traveling employees and their employers
- Seek *de minimis* exclusion for property taxes
- Put all property tax and exemption forms on a centralized website
- Eliminate business-to-business transactions from the definition of unclaimed property
- Shorten statute of limitations for unclaimed property reporting and liability from 10 years to 3-5 years
- Allow unclaimed property disputes to be resolved before an independent tribunal
- Centralize collection and administration of local taxes, especially sales/use taxes
- Incorporate SSUTA definitions and procedures into the State’s law and consider becoming a full SSUTA member state
- Enact a Multiple Points of Use (MPU) law for apportioning software
- Enact digital products exemption for business inputs
- Adopt a more narrow definition of “marketplace facilitator” and make other changes to more closely align with the NCSL Marketplace Facilitator Sales Tax Collection Model Legislation
- Eliminate the \$25,000 consolidated return filing fee

# ALASKA

- Centralize collection and administration of local taxes, especially sales/use taxes
- Improve the process for taxpayers reporting federal audit changes, increase reporting period to 180 days, and address new federal partnership audit procedure by adopting the “Multistate Tax Commission Consensus Model”
- Increase timetable to protest an assessment (or denial of refund) to at least 90 days
- Allow foreign apportionment factor representation for Global Intangible Low-Taxed Income (GILTI) and certain foreign dividends
- Repeal tax haven language
- Repeal throwback statute
- Repeal domestic disclosure spreadsheet language (15 AAC 20.390)
- Ban contingent fee audits
- Eliminate any prepayment requirements to dispute a tax assessment at the Superior Court level
- Seek *de minimis* exclusion for property taxes
- Incorporate SSUTA definitions and procedures into the State’s law and consider becoming a full SSUTA member state
- Enact a Multiple Points of Use (MPU) law for apportioning software
- Enact digital products exemption for business inputs

# ARIZONA

- Centralize collection and administration of local taxes (*e.g.* local accommodation taxes)
- Improve the process for taxpayers reporting federal audit changes, increase reporting period to 180 days, and address new federal partnership audit procedure by adopting the “Multistate Tax Commission Consensus Model”
- Establish a minimum 30-day safe harbor from personal income tax filing and withholding obligations for traveling employees and their employers / match the personal income tax filing obligation threshold with the current State withholding threshold of 60 days
- Expand contingent fee audit prohibition to be applicable to the State (currently only applies to towns or cities)
- Enact 80/20 Foreign Owned Company exclusion
- Incorporate SSUTA definitions and procedures into the State’s law and consider becoming a full SSUTA member state
- Enact a Multiple Points of Use (MPU) law for apportioning software
- Enact digital products exemption for business inputs

# ARKANSAS

- Establish a minimum 30-day safe harbor from personal income tax filing and withholding obligations for traveling employees and their employers
- Improve the process for taxpayers reporting federal audit changes, and address new federal partnership audit procedure by adopting the “MTC Consensus Model”
- Seek *de minimis* exclusion for property taxes
- Put all property tax and exemption forms on a centralized website
- Centralize collection and administration of local taxes (*e.g.* local accommodation taxes)
- Limit assessment to January 1st for current year assessments of business personal property (currently they require you to report/assess all property through May 31st even though the return is due May 31<sup>st</sup>)
- Repeal inventory personal property tax

# CALIFORNIA

- Establish a minimum 30-day safe harbor from personal income tax filing and withholding obligations for traveling employees and their employers
- Equalize interest rates for underpayments and overpayments of taxes, including property taxes
- Eliminate any prepayment requirements to dispute a tax assessment at the Superior Court
- Increase timetable to protest an assessment to at least 90 days
- Repeal throwback statute
- Allow an election to file state return based on the federal consolidated group
- Enact 80/20 Foreign Owned Company exclusion
- Eliminate requirement to mail Federal Forms 8886 to a separate address, even though they are attached to the California return when filed
- Update conformity with the Internal Revenue Code
- Incorporate SSUTA definitions and procedures into the State's law and consider becoming a full SSUTA member state
- Centralize collection and administration of local taxes (e.g. local accommodation taxes)
- Allow taxpayers the option to request remote property tax hearings

# COLORADO

- Centralize collection and administration of local taxes, especially sales/use taxes
- Establish a minimum 30-day safe harbor from personal income tax filing and withholding obligations for traveling employees and their employers
- Establish a true independent tax dispute forum and require judges to have tax expertise
- Eliminate any prepayment requirements to appeal a District Court ruling
- Increase timetable to protest an assessment (or denial of refund) to at least 90 days
- Centralize collection and administration of local taxes, especially sales/use taxes
- Repeal throwback statute
- Incorporate SSUTA definitions and procedures into the State's law and consider becoming a full SSUTA member state
- Enact digital products exemption for business inputs
- Repeal the retail delivery fee

# CONNECTICUT

- Establish a minimum 30-day safe harbor from personal income tax filing and withholding obligations for traveling employees and their employers
- Improve the process for taxpayers reporting federal audit changes, define final determination, increase reporting period to 180 days, and address new federal partnership audit procedure by adopting the “Multistate Tax Commission Consensus Model”
- Make automatic the six-month extension for filing corporate tax returns
- Establish a true independent tax dispute forum and require judges to have tax expertise
- Increase timetable to protest an assessment (or denial of refund) to at least 90 days
- Allow an election to file state return based on the federal consolidated group
- Enact 80/20 Foreign Owned Company exclusion
- Equalize interest rates for underpayments and overpayments of taxes, including property taxes
- Seek *de minimis* exclusion for property taxes
- Put all property tax and exemption forms on a centralized website
- Incorporate SSUTA definitions and procedures into the State’s law and consider becoming a full SSUTA member state
- Enact a Multiple Points of Use (MPU) law for apportioning software
- Enact broader digital products exemption for business inputs

# DELAWARE

- Establish a minimum 30-day safe harbor from personal income tax filing and withholding obligations for traveling employees and their employers (and repeal convenience of the employer rule)
- Improve the process for taxpayers reporting federal audit changes, define final determination, increase reporting period to 180 days, and address new federal partnership audit procedure by adopting the “Multistate Tax Commission Consensus Model”
- Provide automatic extension of state corporate income tax filing deadlines to be at least one month after the federal extended filing deadline of October 15
- Increase timetable to protest an assessment (or denial of refund) to at least 90 days
- Provide clear foreign factor apportionment guidance for taxation of Global Intangible Low-Taxed Income (GILTI)
- Remove tax controversies from the scope of state *qui tam* statutes
- Allow an election to file state return based on the federal consolidated group
- Seek *de minimis* exclusion for property taxes
- Put all property tax and exemption forms on a centralized website
- Provide *de novo* appeal for all property tax appeals to an independent tribunal
- Require tax expertise for members of the DE Tax Appeals Board
- Exempt business-to-business transactions from State’s unclaimed property tax reporting requirements



# DISTRICT OF COLUMBIA

- Increase timetable to protest an assessment (or denial of refund) to at least 90 days
- Improve the process for taxpayers reporting federal audit changes, and address new federal partnership audit procedure by adopting the “Multistate Tax Commission Consensus Model”
- Provide automatic extension of state corporate income tax filing deadline to be at least one month after the federal extended filing deadline of October 15
- Remove tax controversies from the scope of state *qui tam* statutes
- Establish a true independent tax dispute forum and require judges to have tax expertise
- Eliminate any prepayment requirements to dispute a tax assessment at Superior Court level
- Equalize interest rates for underpayments and overpayments of taxes, including property taxes
- Repeal tax haven language
- Allow an election to file state return based on the federal consolidated group
- Enact 80/20 Foreign Owned Company exclusion
- Ban contingent fee audits
- Repeal throwback statute
- Seek *de minimis* exclusion for personal property taxes
- Provide *de novo* appeal for all property tax appeals to an independent tribunal
- Incorporate SSUTA definitions and procedures into the State’s law and consider becoming a full SSUTA member state
- Enact a Multiple Points of Use (MPU) law for apportioning software
- Enact digital products exemption for business inputs

# FLORIDA

- Increase timetable to protest an assessment (or denial of refund) to at least 90 days
- Provide automatic extension of state corporate income tax filing deadline to be at least one month after the federal extended filing deadline of October 15
- Improve the process for taxpayers reporting federal audit changes, and address new federal partnership audit procedure by adopting the “MTC Consensus Model”
- Establish a true independent tax dispute forum and require judges to have tax expertise
- Eliminate any prepayment requirements to initially dispute a tax assessment
- Remove tax controversies from the scope of State *qui tam* statutes
- Equalize interest rates for underpayments and overpayments of property taxes
- Incorporate SSUTA definitions and procedures into the State’s law and consider becoming a full SSUTA member state
- Enact a Multiple Points of Use (MPU) law for apportioning software
- Enact digital products exemption for business inputs
- Centralize collection and administration of local taxes (e.g. local accommodation taxes)
- Allow taxpayers the option to request remote property tax hearings
- Eliminate the anti-taxpayer audit standards that were adopted as part of the 2023 legislative session

# GEORGIA

- Establish a minimum 30-day safe harbor from personal income tax filing and withholding obligations for traveling employees and their employers
- Increase timetable to protest an assessment (or denial of refund) to at least 90 days
- Equalize interest rates for underpayments and overpayments of property taxes
- Eliminate any prepayment requirements to dispute a tax assessment at superior court level
- Fix Georgia’s compliance issues with the SSUTA, which includes not imposing a “good faith” requirement on sellers’ acceptance of exemption certificates
- Enact digital products exemption for business inputs
- Centralize collection and administration of local taxes (e.g. local accommodation taxes)
- Repeal inventory personal property tax
- Standardize property tax bill due dates across GA jurisdictions

# HAWAII

- Provide automatic extension of state corporate income tax filing deadline to be at least one month after the federal extended filing deadline of October 15
- Increase timetable to protest an assessment (or denial of refund) to at least 90 days
- Improve the process for taxpayers reporting federal audit changes, define final determination, increase reporting period to 180 days, and address new federal partnership audit procedure by adopting the “Multistate Tax Commission Consensus Model”
- Establish a minimum 30-day safe harbor from personal income tax filing and withholding obligations for traveling employees and their employers / match the threshold for personal income tax filing obligation with the current State withholding threshold of 60 days
- Allow an election to file state return based on the federal consolidated group
- Equalize interest rates for underpayments and overpayments of taxes, including property taxes
- Repeal throwback statute
- Enact 80-20 Foreign Owned Company exclusion
- Eliminate any prepayment requirements to appeal an adjudged deficiency
- Incorporate SSUTA definitions and procedures into the State’s law and consider becoming a full SSUTA member state
- Enact digital products exemption for business inputs
- Centralize collection and administration of local taxes (e.g. local accommodation taxes)

# IDAHO

- Establish a minimum 30-day safe harbor from personal income tax filing and withholding obligations for traveling employees and their employers
- Provide automatic extension of state corporate income tax filing deadline to be at least one month after the federal extended filing deadline of October 15
- Improve the process for taxpayers reporting federal audit changes, and address new federal partnership audit procedure by adopting the “Multistate Tax Commission Consensus Model”
- Increase timetable to protest an assessment (or denial of refund) to at least 90 days
- Establish a true independent tax dispute forum and require judges to have tax expertise
- Eliminate any prepayment requirements to initially dispute a tax assessment
- Repeal domestic disclosure spreadsheet language (Idaho Admin. Code r. 35.01.01.646)
- Allow an election to file state return based on the federal consolidated group
- Enact 80/20 Foreign Owned Company exclusion
- Repeal throwback statute
- Ban contingent fee audits
- Incorporate SSUTA definitions and procedures into the State’s law and consider becoming a full SSUTA member state
- Enact a Multiple Points of Use (MPU) law for apportioning software
- Enact digital products exemption for business inputs
- Centralize collection and administration of local taxes (e.g. local accommodation taxes)
- Adopt a more narrow definition of “marketplace facilitator” and make other changes to more closely align with the NCSL Marketplace Facilitator Sales Tax Collection Model Legislation

# ILLINOIS

- Increase timetable to protest an assessment (or denial of refund) to at least 90 days
- Improve the process for taxpayers reporting federal audit changes, and address new federal partnership audit procedure by adopting the “Multistate Tax Commission Consensus Model” – including clear “final determination” trigger for when taxpayers are required to report the federal adjustments
- Remove tax controversies from the scope of state *qui tam* statutes
- Repeal throwback statute
- Allow an election to file state return based on the federal consolidated group
- Eliminate any prepayment requirements to dispute a tax assessment
- Seek *de minimis* exclusion for property taxes
- Equalize interest rates for underpayments and overpayments of taxes, including property taxes
- Put all property tax and exemption forms on a centralized website
- Address complicated sourcing provisions in the state’s sales/use tax laws
- Chicago lease tax and tax on digital products needs to be fixed and tax on digital products should be done at the State level under its sales/use tax and not by locality
- Incorporate SSUTA definitions and procedures into the State’s law and consider becoming a full SSUTA member state
- Enact a Multiple Points of Use (MPU) law for apportioning software
- Enact digital products exemption for business inputs
- Centralize collection and administration of local taxes (e.g. local accommodation taxes)
- Eliminate requirement to mail Federal Forms 8886 to a separate address, even though they are attached to the Illinois return when filed

# INDIANA

- Remove tax controversies from the scope of state *qui tam* statutes
- Increase timetable to protest an assessment (or denial of refund) to at least 90 days
- Seek *de minimis* exclusion for property taxes
- Allow an election to file state return based on the federal consolidated group
- Allow 80/20 Foreign Owned Company exclusion
- Allow for a withholding affidavit so partnerships do not have to make composite withholdings for corporate partners
- Address high personal property tax (30% valuation) floor
- Enact a Multiple Points of Use (MPU) law for apportioning software
- Enact digital products exemption for business inputs
- Centralize collection and administration of local taxes (e.g. local accommodation taxes)

# IOWA

- Establish a minimum 30-day safe harbor from personal income tax filing and withholding obligations for traveling employees and their employers
- Provide automatic extension of state corporate income tax filing deadline to be at least one month after the federal extended filing deadline of October 15
- Provide a clear definition of “final determination” triggering requirement to report federal tax changes
- Establish a true independent tax dispute forum and require judges to have tax expertise
- Increase timetable to protest an assessment (or denial of refund) to at least 90 days
- Equalize interest rates for underpayments and overpayments of taxes, including property taxes
- Put all property tax and exemption forms on a centralized website



# KANSAS

- Establish a minimum 30-day safe harbor from personal income tax filing and withholding obligations for traveling employees and their employers
- Improve the process for taxpayers reporting federal audit changes, and address new federal partnership audit procedure by adopting the “Multistate Tax Commission Consensus Model”
- Increase timetable to protest an assessment (or denial of refund) to at least 90 days
- Equalize interest rates for underpayments and overpayments of taxes, including property taxes
- Repeal throwback statute
- Put all property tax and exemption forms on a centralized website
- Enact 80/20 Foreign Owned Company exclusion
- Allow an election to file state return based on the federal consolidated group
- Eliminate the requirement for bond in the amount of 125% of the amount of taxes assessed for taxpayer to appeal an order of the Board of Tax Appeals to the court of appeals
- Enact a Multiple Points of Use (MPU) law for apportioning software
- Enact digital products exemption for business inputs
- Centralize collection and administration of local taxes (e.g. local accommodation taxes)

# KENTUCKY

- Establish a minimum 30-day safe harbor from personal income tax filing and withholding obligations for traveling employees and their employers
- Increase timetable to protest an assessment (or denial of refund) to at least 90 days
- Equalize interest rates for underpayments and overpayments of taxes, including property taxes
- Allow an election to file state return based on the federal consolidated group
- Allow 80-20 FOC exclusion
- Repeal Throwout rule
- Put all property tax and exemption forms on a centralized website
- Seek to apply statute of limitations even-handedly to both assessments and refunds
- Enact a Multiple Points of Use (MPU) law for apportioning software
- Enact digital products exemption for business inputs
- Centralize collection and administration of local taxes (e.g. local accommodation taxes and local net profits taxes)
- Repeal inventory personal property tax

# LOUISIANA

- Establish a minimum 30-day safe harbor from personal income tax filing and withholding obligations for traveling employees and their employers
- Increase timetable to protest an assessment (or denial of refund) to at least 90 days
- Centralize collection and administration of local taxes, especially sales/use taxes
- The State limits NOL utilization to an amount not to exceed the lesser of 72% of current year pre-NOL taxable income or 72% of the pool of available NOL carryover. Both of the 72% utilization limitations should be removed
- Louisiana should modify the crude computational methodology used to determine that portion of total interest expense that is deemed to be incurred in the production of allocable or nontaxable income and that is thus nondeductible in the calculation of taxable income
- Ban third party contingent fee audits of taxes by local jurisdictions
- Prohibit the hiring of outside counsel by state and local jurisdictions to prosecute tax cases
- Equalize interest rates for underpayments and overpayments of property taxes
- Limit the ability of Department of Revenue to file suit and effectively bar taxpayer access to Board of Tax Appeals
- Eliminate bond posting requirement for subsequent appeals
- Enact a Multiple Points of Use (MPU) law for apportioning software
- Enact broader digital products exemption for business inputs
- Repeal inventory personal property tax
- For property tax payments, accept the postmark date as the payment date

# MAINE

- Establish a minimum 30-day safe harbor from personal income tax filing and withholding obligations for traveling employees and their employers
- Increase timetable to protest an assessment (or denial of refund) to at least 90 days
- Repeal throwout statute
- Enact 80/20 Foreign Owned Company exclusion
- Allow an election to file state return based on the federal consolidated group
- Equalize interest rates for underpayments and overpayments of taxes, including property taxes
- Incorporate SSUTA definitions and procedures into the State's law and consider becoming a full SSUTA member state
- Enact a Multiple Points of Use (MPU) law for apportioning software
- Enact digital products exemption for business inputs
- Adopt a more narrow definition of "marketplace facilitator" and make other changes to more closely align with the NCSL Marketplace Facilitator Sales Tax Collection Model Legislation

# MARYLAND

- Establish a minimum 30-day safe harbor from personal income tax filing and withholding obligations for traveling employees and their employers
- Improve the process for taxpayers reporting federal audit changes, define final determination, increase reporting period to 180 days, and address new federal partnership audit procedure by adopting the “Multistate Tax Commission Consensus Model”
- Provide automatic extension of state corporate income tax filing deadline to be at least one month after the federal extended filing deadline of October 15
- Increase timetable to protest an assessment (or denial of refund) to at least 90 days
- Require Tax Court judges to have tax expertise
- Incorporate SSUTA definitions and procedures into the State’s law and consider becoming a full SSUTA member state
- Enact broader digital products exemption for business inputs
- Centralize collection and administration of local taxes (e.g. local accommodation taxes)
- Repeal the unconstitutional Digital Ad Tax

# MASSACHUSETTS

- Establish a minimum 30-day safe harbor from personal income tax filing and withholding obligations for traveling employees and their employers
- Improve the process for taxpayers reporting federal audit changes, base final determination definition on exhaustion of appeals, increase reporting period to 180 days, and address new federal partnership audit procedure by more closely conforming to the “Multistate Tax Commission Consensus Model”
- Increase timetable to protest an assessment (or denial of refund) to at least 90 days
- Repeal throwback statute
- Equalize interest rates for underpayments and overpayments of taxes, including property taxes
- Enact 80/20 Foreign Owned Company exclusion
- Allow an election to file state return based on the federal consolidated group
- Put all property tax and exemption forms on a centralized website
- Provide *de novo* appeal for all property tax appeals to an independent tribunal
- Statutorily require Appellate Tax Board members to have tax expertise
- Incorporate SSUTA definitions and procedures into the State’s law and consider becoming a full SSUTA member state
- Exempt or apportion use tax on rolling stock (e.g., trucks and trailers)
- Enact digital products exemption for business inputs
- Repeal inventory personal property tax
- For property tax payments, accept the postmark date as the payment date

# MICHIGAN

- Establish a minimum 30-day safe harbor from personal income tax filing and withholding obligations for traveling employees and their employers
- Make automatic the two-month extension beyond the federal extended due date for filing of the State corporate income tax returns by removing the requirement that taxpayer file tentative return and copy of federal extension request by original due date
- Increase timetable to protest an assessment (or denial of refund) to at least 90 days
- Enact 80/20 Foreign Owned Company exclusion
- Allow an election to file state return based on the federal consolidated group
- Enact a Multiple Points of Use (MPU) law for apportioning software
- Allow combined members to share IRC 163(j) interest expense limitation
- Remove the reporting requirements for non-unitary partnerships and separate identification of unitary partnership apportionment items
- Enact a Multiple Points of Use (MPU) law for apportioning software
- Centralize collection and administration of local taxes (e.g. local accommodation taxes)
- For property tax returns and payments, accept the postmark date as the payment date

# MINNESOTA

- Establish a minimum 30-day safe harbor from personal income tax filing and withholding obligations for traveling employees and their employers
- Increase timetable to protest an assessment (or denial of refund) to at least 90 days
- Allow foreign apportionment factor representation for Global Intangible Low-Taxed Income (GILTI) and foreign dividends
- Enact 80/20 Foreign Owned Company exclusion
- Allow an election to file state return based on the federal consolidated group
- Seek *de minimis* exclusion for property taxes
- Equalize interest rates for underpayments and overpayments of taxes, including property taxes
- Put all property tax and exemption forms on a centralized website
- Broaden Multiple Points of Use (MPU) law to apply even if not provided at the time of sale
- Enact digital products exemption for business inputs
- Centralize collection and administration of local taxes (e.g. local accommodation taxes)
- Repeal the retail delivery fee or remove the retail delivery fee transaction threshold



# MISSISSIPPI

- Establish a minimum 30-day safe harbor from personal income tax filing and withholding obligations for traveling employees and their employers
- Provide automatic extension of State corporate income tax filing deadline to be at least one month after the federal extended filing deadline of October 15
- Improve the process for taxpayers reporting federal audit changes, and address new federal partnership audit procedure by adopting the “MTC Consensus Model”
- The state allows taxpayers just thirty days to amend corporate income tax returns affected by federal RARs. Although Mississippi should lengthen this period to at least six months, even sixty days would be an improvement
- Increase timetable to protest an assessment (or denial of refund) to at least 90 days
- Repeal throwback statute
- Allow an election to file state return based on the federal consolidated group
- Allow 80-20 FOC exclusion
- Seek *de minimis* exclusion for business property taxes
- Equalize interest rates for underpayments and overpayments of property taxes
- Put all property tax and exemption forms on a centralized website
- Incorporate SSUTA definitions and procedures into the State’s law and consider becoming a full SSUTA member state
- Enact digital products exemption for business inputs
- Enact a Multiple Points of Use (MPU) law for apportioning software
- Centralize collection and administration of local taxes (e.g. local accommodation taxes)
- Repeal inventory personal property tax

# MISSOURI

- Establish a minimum 30-day safe harbor from personal income tax filing and withholding obligations for traveling employees and their employers
- Increase time for filing a federal change to at least 180 days from final determination
- Provide automatic extension of state corporate income tax filing deadline to be at least one month after the federal extended filing deadline of October 15
- Increase timetable to protest an assessment (or denial of refund) to at least 90 days
- Equalize interest rates for underpayments and overpayments of taxes, including property taxes
- Calculate interest on refunds based on when the tax was paid and not on when the Department determines the refund request is “complete”
- Remove the requirement to prepay property tax in order to appeal
- Seek *de minimis* exclusion for property taxes
- Put all property tax and exemption forms on a centralized website
- Enact a Multiple Points of Use MPU law for apportioning software
- Incorporate SSUTA definitions and procedures into the State’s law and consider becoming a full SSUTA member state
- Centralize collection and administration of local taxes (e.g. local accommodation taxes)
- Repeal vehicle personal property tax

# MONTANA

- Increase timetable to protest an assessment (or denial of refund) to at least 90 days
- Repeal domestic disclosure spreadsheet language (Mont. Admin. r. 42.26.304)
- Repeal throwback statute
- Allow an election to file state return based on the federal consolidated group
- Allow 80/20 Foreign Owned Company exclusion
- Centralize collection and administration of local taxes (e.g. local accommodation taxes)

# NEBRASKA

- Establish a minimum 30-day safe harbor from personal income tax filing and withholding obligations for traveling employees and their employers
- Provide an automatic extension of state corporate income tax filing deadline at least one month after the federal extended filing deadline of October 15; eliminate the requirement for taxpayer to file NE Form 7004N
- Improve the process for taxpayers reporting federal audit changes, and address new federal partnership audit procedure by adopting the “Multistate Tax Commission Consensus Model”
- Establish a true independent tax dispute forum with judges who have tax expertise
- Increase timetable to protest an assessment (or denial of refund) to at least 90 days
- NE Department of Revenue asserts tax on deemed repatriated income and Global Intangible Low-Taxed Income (GILTI) without clear legislative authority
- Enact 80/20 Foreign Owned Company exclusion
- Allow an election to file state return based on the federal consolidated group
- Enact a Multiple Points of Use (MPU) law for apportioning software
- Enact digital products exemption for business inputs
- Centralize collection and administration of local taxes (e.g. local accommodation taxes)
- Address SSUTA compliance issue with good life districts (multiple state tax rates)

# NEVADA

- Equalize interest rates for underpayments and overpayments of taxes, including property taxes
- Provide *de novo* appeal for property tax appeals to an independent tribunal
- Establish a true independent tax dispute forum and require judges to have tax expertise
- Increase timetable to protest an assessment (or denial of refund) to at least 90 days
- Remove tax controversies from the scope of state *qui tam* statutes
- Centralize collection and administration of local taxes (e.g. local accommodation taxes)
- Adopt a more narrow definition of “marketplace facilitator” and make other changes to more closely align with the NCSL Marketplace Facilitator Sales Tax Collection Model Legislation

# NEW HAMPSHIRE

- Eliminate the requirement that first hearing must be before the Department of Revenue appointed hearing officer before going to the Board of Tax & Land Appeals or Superior Court
- Increase timetable to protest an assessment (or denial of refund) to at least 90 days
- Equalize interest rates for underpayments and overpayments of taxes, including property taxes
- Amend final determination definition to require exhaustion of all appeals
- Statute of limitations for assessment and refund are only partially equal.  
Assessment – Later of three years from date return was filed or extended due date.  
Refund – Later of three years from original due date or two years from date of payment. For refund claims on federal or state constitutional grounds, 120 days from original due date, which is notably before most tax returns are filed on extension
- Seek *de minimis* exclusion for property taxes
- Allow an election to file state return based on the federal consolidated group
- Repeal throwback statute
- Enact 80/20 Foreign Owned Company exclusion
- Address issues that have arisen on audit with factor representation for Global Intangible Low-Taxed Income

# NEW JERSEY

- Establish a minimum 30-day safe harbor from personal income tax filing and withholding obligations for traveling employees and their employers
- Increase time for filing a federal change to at least 180 days from final determination
- Seek *de minimis* exclusion for property taxes
- Equalize interest rates for underpayments and overpayments of taxes, including property taxes
- Enact 80/20 Foreign Owned Company exclusion
- Allow an election to file state return based on the federal consolidated group
- Provide automatic extension of state corporate income tax filing deadline to be at least one month after the federal extended filing deadline of October 15
- Address retroactivity of 2024 2.5% Corporation Business Tax (CBT) surcharge
- Enact a Multiple Points of Use (MPU) law for apportioning software
- Enact digital products exemption for business inputs
- Centralize collection and administration of local taxes (e.g. local accommodation taxes)
- Adopt a more narrow definition of “marketplace facilitator” and make other changes to more closely align with the NCSL Marketplace Facilitator Sales Tax Collection Model Legislation

# NEW MEXICO

- Establish a minimum 30-day safe harbor from personal income tax filing and withholding obligations for traveling employees and their employers
- Repeal of throwback statute
- Put all property tax and exemption forms on a centralized website
- Allow 80/20 Foreign Owned Company exclusion
- Incorporate SSUTA definitions and procedures into the State's law and consider becoming a full SSUTA member state
- Enact a Multiple Points of Use (MPU) law for apportioning software
- Enact digital products exemption for business inputs
- Centralize collection and administration of local taxes (e.g. local accommodation taxes)



# NEW YORK

- Establish a minimum 30-day safe harbor from personal income tax filing and withholding obligations for traveling employees and their employers (coupled with repeal of convenience of the employer rule)
- Provide automatic extension of state corporate income tax filing deadline to be at least one month after the federal extended filing deadline of October 15; eliminate the requirement to file Form CT-5
- Improve the process for taxpayers reporting federal audit changes, increase reporting period to 180 days, and address new federal partnership audit procedure by adopting the “Multistate Tax Commission Consensus Model”
- Eliminate the requirement that deficiencies of sales/use tax must be deposited with the Department to establish jurisdiction in the Appellate Division of the Supreme Court
- Seek *de minimis* exclusion for property taxes
- Equalize interest rates for underpayments and overpayments of taxes, including property taxes
- Remove tax controversies from the scope of state *qui tam* statutes
- Enact 80/20 Foreign Owned Company exclusion
- Allow an election to file state return based on the federal consolidated group
- Incorporate SSUTA definitions and procedures into the State’s law and consider becoming a full SSUTA member state
- Enact digital products exemption for business inputs
- Centralize collection and administration of local taxes (e.g. local accommodation taxes)

# NORTH CAROLINA

- Establish a minimum 30-day safe harbor from personal income tax filing and withholding obligations for traveling employees and their employers
- Improve the process for taxpayers reporting federal audit changes, and address new federal partnership audit procedure by adopting the “MTC Consensus Model”
- Increase timetable to protest an assessment (or refund denial) to at least 90 days
- Eliminate any prepayment requirements to appeal to the Superior Court
- Equalize interest rates for underpayments and overpayments of property taxes
- Enact a Multiple Points of Use (MPU) law for apportioning software
- Enact digital products exemption for business inputs
- Centralize collection and administration of local taxes (e.g. local accommodation taxes)

# NORTH DAKOTA

- Establish a minimum 30-day safe harbor from personal income tax filing and withholding obligations for traveling employees and their employers
- Improve the process for taxpayers reporting federal audit changes, and address new federal partnership audit procedure by adopting the “Multistate Tax Commission Consensus Model”
- Increase timetable to protest an assessment (or denial of refund) to at least 90 days
- Establish a true independent tax dispute forum and require judges to have tax expertise
- Equalize interest rates for underpayments and overpayments of taxes, including property taxes and sales and use taxes
- Provide *de novo* appeal for all property tax appeals to an independent tribunal
- Repeal domestic disclosure spreadsheet language
- Repeal throwback statute
- Enact 80/20 Foreign Owned Company exclusion
- Allow an election to file state return based on the federal consolidated group
- Enact a Multiple Points of Use (MPU) law for apportioning software
- Centralize collection and administration of local taxes (e.g. local accommodation taxes)

# OHIO

- Establish a minimum 30-day safe harbor from personal income tax filing and withholding obligations (state and local levels) for traveling employees and their employers
- For municipal income taxes, improve the process for taxpayers reporting federal audit changes, and address new federal partnership audit procedure by adopting the “Multistate Tax Commission Consensus Model”
- Improve the process for taxpayers reporting federal audit changes, and address new federal partnership audit procedure by more closely following the “Multistate Tax Commission Consensus Model”
- Seek higher *de minimis* exclusion for property taxes (currently only \$2.00)
- Remove and/or reduce sales taxes imposed on business use of digital products (some of those products are only taxed based on business use)
- Centralize collection and administration of local taxes (e.g. local accommodation taxes)

# OKLAHOMA

- Establish a true independent tax dispute forum and require judges to have tax expertise
- Establish a minimum 30-day safe harbor from personal income tax filing and withholding obligations for traveling employees and their employers
- Improve the process for taxpayers reporting federal audit changes, and address new federal partnership audit procedure by adopting the “Multistate Tax Commission Consensus Model”
- Repeal throwback statute
- Seek *de minimis* exclusion for property taxes
- Centralize collection and administration of local taxes (e.g. local accommodation taxes)
- Repeal inventory personal property tax

# OREGON

- Establish a minimum 30-day safe harbor from personal income tax filing and withholding obligations for traveling employees and their employers
- Improve the process for taxpayers reporting federal audit changes, define final determination, increase reporting period to 180 days, and address new federal partnership audit procedure by adopting the “Multistate Tax Commission Consensus Model”
- Increase timetable to protest an assessment to at least 90 days (currently 30 days from date of notice of deficiency for nonmandatory, informal conference at DOR)
- Eliminate prepayment requirement for special designation to the Regular Division (i.e., skipping Magistrate Division) or for subsequent appeal to the Regular Division.
- Repeal throwback statute
- Allow an election to file state return based on the federal consolidated group
- Enact 80/20 Foreign Owned Company exclusion
- Centralize collection and administration of local taxes (e.g. local accommodation taxes)

# PENNSYLVANIA

- Establish a true independent tax dispute forum and require judges to have tax expertise
- Establish a minimum 30-day safe harbor from personal income tax filing and withholding obligations for traveling employees and their employers
- Improve the process for taxpayers reporting federal audit changes including revising definition of final determination to include exhaustion of all appeals, and address new federal partnership audit procedure by adopting the “Multistate Tax Commission Consensus Model”
- Increase timetable to protest an assessment (or denial of refund)) to at least 90 days
- Seek *de minimis* exclusion for property taxes
- Equalize interest rates for underpayments and overpayments of taxes, including property taxes
- Put all property tax and exemption forms on a centralized website
- Allow an election to file state return based on the federal consolidated group
- Incorporate SSUTA definitions and procedures into the State’s law and consider becoming a full SSUTA member state
- Enact digital products exemption for business inputs
- Centralize collection and administration of local taxes (e.g. local accommodation taxes)

# RHODE ISLAND

- Establish a minimum 30-day safe harbor from personal income tax filing and withholding obligations for traveling employees and their employers
- Improve the process for taxpayers reporting federal audit changes, define final determination, increase reporting period to 180 days, and address new federal partnership audit procedure by adopting the “Multistate Tax Commission Consensus Model”
- Increase timetable to protest an assessment (or denial of refund) to at least 90 days
- Eliminate any prepayment requirements to dispute a tax assessment
- Seek *de minimis* exclusion for property taxes
- Equalize interest rates for underpayments and overpayments of taxes, including property taxes
- Put all property tax and exemption forms on a centralized website
- Repeal tax haven provisions in combined group determination statute
- Remove tax controversies from the scope of state *qui tam* statutes
- Repeal throwback statute
- Allow an election to file state return based on the federal consolidated group
- Enact a Multiple Points of Use (MPU) law for apportioning software
- Enact digital products exemption for business inputs
- Centralize collection and administration of local taxes (e.g. local accommodation taxes)



# SOUTH CAROLINA

- Establish a minimum 30-day safe harbor from personal income tax filing and withholding obligations for traveling employees and their employers
- Provide an automatic extension of state corporate income tax filing deadline at least one month after the federal extended filing deadline of October 15
- Improve the process for taxpayers reporting federal audit changes, and address new federal partnership audit procedure by adopting the “MTC Consensus Model”
- Increase timetable to protest an assessment (or denial of refund) to at least 90 days (currently, only 30 days to appeal a Department determination beginning on the date of the determination)
- Seek *de minimis* exclusion for property taxes
- Eliminate the requirement for payment of tax or bond to appeal to the Court of Appeals
- Equalize interest rates for underpayments and overpayments
- Remove tax controversies from the scope of *qui tam* statutes
- Incorporate SSUTA definitions and procedures into the State’s law and consider becoming a full SSUTA member state
- Enact a Multiple Points of Use (MPU) law for apportioning software
- Enact digital products exemption for business inputs
- Centralize collection and administration of local taxes (e.g. local accommodation taxes)

# SOUTH DAKOTA

- Establish a true independent tax dispute forum and require judges to have tax expertise
- Improve the process for taxpayers reporting federal audit changes, and address new federal partnership audit procedure by adopting the “Multistate Tax Commission Consensus Model”
- Increase timetable to protest an assessment (or denial of refund) to at least 90 days
- Seek *de minimis* exclusion for property taxes
- Equalize interest rates for underpayments and overpayments of taxes, including property taxes
- Eliminate any prepayment requirements to dispute a tax assessment
- Enact a Multiple Points of Use (MPU) law for apportioning software
- Enact digital products exemption for business inputs

# TENNESSEE

- Establish a true independent tax dispute forum and require judges to have tax expertise
- Eliminate any prepayment requirements to initially dispute a tax assessment
- Improve the process for taxpayers reporting federal audit changes, and address new federal partnership audit procedure by adopting the “MTC Consensus Model”
- Increase timetable to protest an assessment (or denial of refund) to at least 90 days (currently, a taxpayer has 30 days after the date of the notice of proposed assessment to request an Informal Conference)
- Put all property tax and exemption forms on a centralized website
- Become a full member state of the SSUTA (currently an associate state)
- Enact a Multiple Points of Use (MPU) law for apportioning software
- Enact digital products exemption for business inputs
- Centralize collection and administration of local taxes (e.g. local accommodation taxes and business license taxes)
- Allow the consolidated franchise election to be filed with the extended return rather than by the original due date

# TEXAS

- Provide an automatic extension of state corporate income tax filing deadline at least one month after the federal extended filing deadline of October 15 (eliminate the requirement for taxpayers to file Form 05-164)
- Equalize interest rates for underpayments and overpayments of taxes, including property taxes
- Eliminate any prepayment requirements to dispute a tax assessment
- Increase timetable to protest an assessment (or denial of refund) to at least 90 days
- Improve the process for taxpayers reporting federal audit changes, and address new federal partnership audit procedure
- Increase time for filing a federal change to at least 180 days from final determination
- Allow an election to file state return based on the federal consolidated group
- Allow FOC 80/20 exclusion
- Apply *Joyce* rules for reporting instead of *Finnigan* (currently, *Joyce* is used to calculate tax but *Finnigan* for reporting)
- Enact legislation clarifying what digital products are taxable under the State's data processing definition, including marketplace facilitator commissions
- Incorporate SSUTA definitions and procedures into the State's law and consider becoming a full SSUTA member state
- Enact a Multiple Points of Use (MPU) law for apportioning software
- Enact digital products exemption for business inputs
- Centralize collection and administration of local taxes (e.g. local accommodation taxes)
- Allow taxpayers the option of requesting remote property tax hearings
- Repeal vehicle personal property tax
- Repeal inventory personal property tax

# UTAH

- Establish a minimum 30-day safe harbor from personal income tax filing and withholding obligations for traveling employees and their employers
- Improve the process for taxpayers reporting federal audit changes, define final determination, increase reporting period to 180 days, and address new federal partnership audit procedure by adopting the “Multistate Tax Commission Consensus Model”
- Increase timetable to protest an assessment (or refund denial) to at least 90 days
- Eliminate any prepayment requirements to dispute or appeal a tax assessment
- Repeal throwback statute
- Allow an election to file state return based on the federal consolidated group
- Enact digital products exemption for business inputs
- Centralize collection and administration of local taxes (e.g. local accommodation taxes)

# VERMONT

- Provide automatic extension of the State corporate income tax filing deadline at least one month after the federal extended filing deadline of October 15 (eliminate the requirement for taxpayers to file Form BA-403)
- Define final determination
- Establish a true independent tax dispute forum and require judges to have tax expertise
- Establish a minimum 30-day safe harbor from personal income tax filing for traveling employees (Vermont already provides a 30-day safe harbor from corresponding withholding obligations on employers)
- Increase timetable to protest an assessment (or refund denial) to at least 90 days
- Repeal throwout statute for service sales
- Enact 80/20 Foreign Owned Company exclusion
- Allow an election to file state return based on the federal consolidated group
- Seek *de minimis* exclusion for property taxes
- Put all property tax and exemption forms on a centralized website
- Enact a Multiple Points of Use (MPU) law for apportioning software
- Centralize collection and administration of local taxes (e.g. local accommodation taxes)
- Enact digital products exemption for business inputs
- Adopt a more narrow definition of “marketplace facilitator” and make other changes to more closely align with the NCSL Marketplace Facilitator Sales Tax Collection Model Legislation

# VIRGINIA

- Establish a true independent tax dispute forum and require judges to have tax expertise
- Establish a minimum 30-day safe harbor from personal income tax filing and withholding obligations for traveling employees and their employers
- Allow 80/20 FOC exclusion
- Put all property tax and exemption forms on a centralized website
- Incorporate SSUTA definitions and procedures into the State's law and consider becoming a full SSUTA member state
- Enact a Multiple Points of Use (MPU) law for apportioning software
- Enact digital products exemption for business inputs (if tax base expanded)
- Centralize collection and administration of local taxes (e.g. local accommodation taxes)
- Repeal vehicle personal property tax
- Standardize property tax return and bill due dates across VA jurisdictions

# WASHINGTON

- Eliminate any prepayment requirements to dispute a tax assessment
- Increase timetable to protest an assessment (or denial of refund) to at least 90 days
- The Legislature has repeatedly passed retroactive legislation that reverses the State's Sup. Ct. decisions. See *Dot Foods v. DOR* (2016) and *In re Estate of Hambleton v. Washington* (2014)
- DOR makes changes by issuing advisories without engaging in APA rulemaking process for regulations
- Enact broader digital products exemption for business inputs
- Centralize collection and administration of local taxes (e.g. local accommodation taxes)
- Adopt a more narrow definition of "marketplace facilitator" and make other changes to more closely align with the NCSL Marketplace Facilitator Sales Tax Collection Model Legislation



# WEST VIRGINIA

- Seek *de minimis* exclusion for property taxes
- Equalize interest rates for underpayments and overpayments of taxes, including property taxes
- Put all property tax and exemption forms on a centralized website
- Repeal tax haven language
- Eliminate any prepayment requirements to initially dispute a tax assessment
- Provide clear definition of “final determination” triggering requirement to report federal tax changes
- Increase time for filing a federal change to at least 180 days from final determination
- Eliminate business-to-business transactions from the definition of unclaimed property
- Shorten statute of limitations for unclaimed property reporting and liability from 10 years to 3-5 years
- Ban contingent fee audits of unclaimed property
- Exempt gift cards and gift certificates from the definition of unclaimed property
- Allow unclaimed property disputes to be resolved before an independent tribunal
- Enact legislation allowing FOC 80/20 exclusion
- Enact legislation allowing corporations to elect to file based on the federal consolidated group
- Extend state corporate income tax filing deadlines at least one month after the federal extended filing deadline of October 15
- Enact a Multiple Points of Use (MPU) law for apportioning software
- Enact digital products exemption for business inputs and fix issue with State partially taxing specified digital products without complying with requirements for such tax under Sec. 332 of the SSUTA (BAC position)
- Centralize collection and administration of local taxes (e.g. local accommodation taxes)
- Adopt a more narrow definition of “marketplace facilitator” and make other changes to more closely align with the NCSL Marketplace Facilitator Sales Tax Collection Model Legislation

# WISCONSIN

- Establish a minimum 30-day safe harbor from personal income tax filing and withholding obligations for traveling employees and their employers
- Increase timetable to protest an assessment (or denial of refund) to at least 90 days
- Equalize interest rates for underpayments and overpayments of taxes
- Repeal throwback statute
- Seek *de minimis* exclusion for property taxes
- Allow an election to file state return based on the federal consolidated group
- Enact 80/20 Foreign Owned Company exclusion
- Enact a Multiple Points of Use (MPU) law for apportioning software
- Enact digital products exemption for business inputs
- Centralize collection and administration of local taxes (e.g. local accommodation taxes)
- Extend personal property tax exemption to telecommunications equipment

# WYOMING

- Increase timetable to protest an assessment (or denial of refund) to at least 90 days
- Eliminate any prepayment requirements to dispute a tax assessment
- Equalize interest rates for underpayments and overpayments of taxes, including property taxes
- Seek *de minimis* exclusion for property taxes
- Put all property tax and exemption forms on a centralized website
- Centralize collection and administration of local taxes (e.g. local accommodation taxes)
- Set one annual due date for Annual License Tax Reports for all taxpayers instead of the current requirement to file the reports on the anniversary of the date when the taxpayer originally registered in the State