



MULTISTATE INCOME/FRANCHISE TAX

West Virginia issues proposed market-based sourcing rules

Tax Alert

Overview

On April 9, 2021, West Virginia enacted [House Bill 2026](#), which adopted single sales factor apportionment with market-based sourcing for sales other than sales of tangible personal property, effective January 1, 2022. More information about this bill can be found in our Tax Alert [here](#).

West Virginia recently published proposed rules for administering this new legislation. This proposed guidance includes rules for reasonably approximating the assignment of sales and services in instances when the state of assignment cannot be determined, guidance for apportionment with unitary reporting, and rules regarding specific types of transactions. The proposed rules can be found [here](#). Written comments on the proposed rules are due by 9:00 AM July 7, 2021.

Get in touch

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