



Multistate Tax

State Tax Matters

November 20, 2015

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**Amnesty:
New Hampshire: Department of Revenue Administration Discusses
Upcoming Amnesty Program that Begins December 1**

Technical Information Release No. 2015-006, N.H. Dept. of Rev. Admin. (11/17/15). Pursuant to recently enacted legislation [*H.B. 2*] that provides for an amnesty program that will run from December 1, 2015 through February 15, 2016, with respect to taxes administered and collected by the New Hampshire Department of Revenue Administration (Department) for unpaid taxes reported and paid in full, the Department has issued related guidance on the program’s implementation. During the amnesty program, taxpayers have a “one-time opportunity” to receive amnesty from all underlying penalties and one-half interest on their outstanding qualifying taxes. The guidance explains that amnesty is available regardless of whether the Department has assessed the tax due or the taxpayer has filed a return and even if the taxpayer has appealed or intends to appeal. Also, beginning March 1, 2016, the Department, the New Hampshire Board of Tax and Land Appeals (BTLA), or any court are “statutorily prohibited from waiving, abating, reducing or remitting, for good cause or any other reason, any penalties assessed” with respect to taxes administered by the Department and due before December 1, 2015. According to the guidance, this “mandatory penalty provision” prohibits the Department, BTLA, or court from reversing a penalty when the appeal period has expired or the penalty is determined to have been properly assessed. However, this provision does not preclude the Department, BTLA, or any court from reversing the assessment of a

penalty where a taxpayer has proven that a penalty was improperly assessed pursuant to the applicable penalty provision, as part of a timely appeal.

URL: <http://revenue.nh.gov/tirs/documents/2015-006.pdf>

URL: <http://www.gencourt.state.nh.us/legislation/2015/HB0002.pdf>

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Income/Franchise:

Rhode Island: Division of Taxation Issues Proposed Regulations on Mandatory Combined Reporting, Nexus and Apportionment

Proposed Regulation CT 15-15; Proposed Regulation CT 15-02; & Proposed Regulation CT 15-04, R.I. Div. of Tax. (11/13/15). The Rhode Island Division of Taxation (Division) has issued proposed regulations related to the implementation of mandatory combined reporting in Rhode Island, which has taken effect for tax years beginning on or after January 1, 2015. The proposed regulations also address the implementation of revised corporate income tax nexus and apportionment rules associated with the introduction of mandatory combined reporting, including guidance related to single sales factor apportionment and market-based sourcing under Rhode Island's new corporate income tax regime.

URL:

<http://sos.ri.gov/documents/archives/regdocs/holding/DOTAX/Combined%20Reporting%20Regulation%20CT%2015-15.pdf>

URL:

<http://sos.ri.gov/documents/archives/regdocs/holding/DOTAX/Corporate%20Income%20Tax%20Nexus%20Regulation%20CT%2015-02.pdf>

URL: <http://sos.ri.gov/documents/archives/regdocs/holding/DOTAX/Appportionment%20Regulation%20CT%2015-04.pdf>

The Division has invited all interested parties to submit written or oral comments concerning these proposed regulations by December 14, 2015; a public hearing on each regulation will be held on December 14, 2015.

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Sales/Use/Indirect:

Georgia: Department of Revenue Issues Proposed Amendments to Administrative Rule on Energy Necessary and Integral to Manufacturing

Proposed Amended Rule 560-12-2-.64, Ga. Dept. of Rev. (11/16/15). The Georgia Department of Revenue (Department) has issued proposed amendments to Georgia's administrative rule concerning energy necessary and integral to "manufacturing" for purposes of claiming the state sales and use tax exemptions for energy used in manufacturing. The proposed amendments include the following changes:

URL:

https://dor.georgia.gov/sites/dor.georgia.gov/files/related_files/document/LATP/Regulation/Notice%20SUT%202015-006.pdf

- Inserting the statutory definition of "energy;"
- Adding an example demonstrating a taxable use of energy at a manufacturing plant;
- Adding an example demonstrating an exempt use of energy at a manufacturing plant; and
- Adding the energy exemption created by Georgia's Transportation Funding Act of 2015.

The Department is asking for any comments concerning these proposals to be submitted by the morning of December 17, 2015; a public hearing on these proposals will be held on December 17, 2015.

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Multistate Tax Alerts

What's new in the States? Our Multistate Tax Alerts highlight selected state tax developments relevant to taxpayers, tax professionals, and other interested persons. Read our more recent alerts below or visit the archive for ones you may have missed.

Archive: <http://www2.deloitte.com/us/en/pages/tax/articles/multistate-tax-alert-archive0.html?id=us:em:na:stm:eng:tax>

No new alerts were issued this period. Be sure to refer to the archives to ensure that you are up to date on the most recent releases.

Have a question?

If you have needs specifically related to this newsletter's content, send us an email at clientsandmarketsdeloittetax@deloitte.com to have a Deloitte Tax professional contact you.

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