



Multistate Tax

State Tax Matters

November 27, 2015

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Sales/Use/Indirect:

Illinois: City of Chicago Issues Information Bulletin on Application of Personal Property Lease Transaction Tax to Nonpossessory Computer Leases

November 2015 Information Bulletin: Nonpossessory Computer Leases, City of Chicago Dept. of Fin. (8/10/15). Pursuant to recently issued administrative guidance that clarifies various aspects of the City of Chicago’s lease tax as applied to cloud computing (i.e. nonpossessory use computer leases) [*Personal Property Lease Transaction Tax Ruling No. 12* (Lease Tax Ruling No.12)]; see previously issued Multistate Tax Alert for more details on this tax ruling], the City of Chicago Department of Finance has now issued a related information bulletin in response to numerous requests for further guidance. This bulletin also contains discussion of recently enacted amendments to the City of Chicago’s lease tax ordinances, including a lower rate for certain “cloud” products that will become effective January 1, 2016. The information bulletin notes that the effective date of Lease Tax Ruling No. 12 is January 1, 2016.

URL:

http://www.cityofchicago.org/content/dam/city/depts/rev/supp_info/TaxSupportingInformation/TransTaxInfoBulletinNonpossessoryComputerLeases.pdf

URL:

http://www.cityofchicago.org/content/dam/city/depts/rev/supp_info/TaxRulingsandRegulations/LeaseTaxRuling12-06092015.pdf

URL: <http://www2.deloitte.com/us/en/pages/tax/articles/multistate-tax-alert-chicago-personal-property-lease-transaction-tax-and-amusement-tax-rulings.html?id=us:2sm:3na:stm:awa:tax:112715>

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

Louisiana 2015 Tax Amnesty Will Now Run December 1 through December 31

On November 17, 2015, the Louisiana Department of Revenue issued an Amnesty Program update explaining that the program – originally scheduled to run from November 16 through December 15 – will be suspended through November 30, will resume on December 1, and will end on December 31.

This Multistate Tax Alert contains more about this Amnesty Program.

[Issued: November 19, 2015]

[URL: http://www2.deloitte.com/us/en/pages/tax/articles/multistate-tax-alert-louisiana-2015-tax-amnesty-to-run-november-16-through-december-15.html?id=us:2sm:3na:stm:awa:tax:112715](http://www2.deloitte.com/us/en/pages/tax/articles/multistate-tax-alert-louisiana-2015-tax-amnesty-to-run-november-16-through-december-15.html?id=us:2sm:3na:stm:awa:tax:112715)

Texas Combined Group Controlling Interest Satisfied by Set of Common Owners

The Texas Comptroller of Public Accounts (Comptroller) recently issued an order (Comptroller's order) upholding an Administrative Law Judge decision (ALJ decision), which held that the Comptroller Staff (Staff) erred in:

1. Rejecting the amended combined Texas franchise tax reports for Company A and Company B (collectively referred to as the taxpayers), and
2. Denying the corresponding refund claims.

Company A and Company B originally each filed separate Texas franchise tax reports for the report years at issue. Subsequently, Company A and Company B filed amended Texas franchise tax reports, as members of the same affiliated group engaged in a unitary business, on a single combined group basis and claimed a refund on their combined Texas franchise tax report. Staff then denied the refund claim arguing that Company A and Company B were not members of the same affiliated group and, thus, were ineligible to file as members of the same combined group because no single shareholder held a controlling interest for both entities. Ultimately, the ALJ decision and the Comptroller's order sided with the taxpayers and concluded that the requisite controlling interest may be held by the same set of common owners.

This Multistate Tax Alert summarizes this "controlling interest" issue and the related analysis in the ALJ decision, as well as offers some taxpayer considerations.

[Issued: November 23, 2015]

URL: <http://www2.deloitte.com/us/en/pages/tax/articles/multistate-tax-alert-texas-combined-group-controlling-interest-satisfied-by-set-of-common-owners.html?id=us:2sm:3na:stm:awa:tax:112715>

Have a question?

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