State Tax Alert
10/03/2023

State corporate income and franchise tax developments in the third quarter of 2023

This alert provides a summary of the significant legislative, administrative and judicial actions that affected US state and local income/franchise and other business taxes for the third quarter of 2023. These developments are compiled from the EY Indirect/State Tax Weekly and Indirect/State Tax Alerts issued during that period.

Key developments

New Jersey Governor signs bill overhauling Corporation Business Tax

SB 3737 / AB 5323 (enacted July 3, 2023) significantly overhauls key aspects of the Corporation Business Tax (CBT) Act. These changes have various effective dates.

Changes to dividend-related provisions, which are effective for tax years ending on or after July 31, 2023, do the following:

- Increase the exclusion for dividends received from an 80%-or-greater-owned subsidiary to 100% (from 95%), with a corresponding addback modification (i.e., expense deduction disallowance) in the amount of 5% of the excluded dividend.
- Treat global Intangible low-taxed income (GILTI) as dividend income that is eligible for the dividend exclusion.
- Required the GILTI deduction under Internal Revenue Code (IRC) § 250 be added back to the entire net income.
- Determine the dividend received exclusion before the deduction of net operating loss (NOL) carryforwards.
- Provide that the dividend received exclusion may not create an NOL.

Changes to combined reporting provisions, which are effective for tax years ending on or after July 31, 2023 (unless otherwise noted), do the following:

- Repeal the provision pertaining to water's-edge filing that required members (wherever organized) with New Jersey taxing nexus to be included in the water's-edge combined return.
- Compute the numerator and the denominator of the combined group's apportionment fraction as if the group was one taxpayer.
- Adopt the "*Finnigan*" approach to sourcing receipts to New Jersey for water's-edge and worldwide combined filing methods.[1]
- Generally require the inclusion of real estate investment trusts (REITs), regulated investment companies (RICs) and investment companies (ICs) that are regarded as "captive" in a combined filing as regular corporations.
    - All federal deductions and exclusions specific to REITs, RICs and ICs are inapplicable.
- Establish that worldwide filing requires inclusion of income from all sources (e.g., income is not limited to US effectively connected income (ECI) and can include treaty-protected income) (retroactively effective for tax years ending on or after July 31, 2022).
    - Foreign affiliates includable under either a water's-edge or an affiliated group filing are included only to the extent of ECI, subject to treaty limitations.
    - Expense items associated with any excluded income are not allowed as deductions, and receipts not included in taxable income under this provision are eliminated from the receipts factor.

[1] Under *Finnigan*, all New Jersey-sourced receipts of combined group members are includable in the receipts factor numerator, regardless of whether the member has New Jersey nexus.

Other changes to the CBT Act do the following:

- Require taxpayers to compute the IRC § 163(j) interest deduction limitation on a federal consolidated basis, which includes federal consolidated filing affiliates not included in a New Jersey return; if, however, the New Jersey return includes all federal consolidated filing affiliates and other affiliates not included federal consolidation, taxpayer must recompute the limitation with the inclusion of the additional affiliates.
    - This provision is retroactively effective for tax years beginning after Dec. 31, 2017, but consistent with long-standing New Jersey technical guidance and regulations.
- Modify treatment of IRC § 174 research and experimental expenditures by allowing a current year deduction for expenses incurred during the same privilege period (i.e., tax year) for which a taxpayer claims a New Jersey research and development credit.[2]
    - This provision is retroactively effective for tax years beginning on or after Jan. 1, 2022.
- Conform to the 80% limitation on utilization of NOLs under IRC § 172.
- Allow sharing of NOL and prior NOL (PNOL) carryforwards among combined group members, regardless of whether such NOL or PNOL carryforwards were created within a combined filing with the sharing members.
- Allow the New Jersey Director of Taxation (Director) to adjust NOLs in closed years to determine the correct tax liability in tax years still open under the statute of limitations.
    - The Director may go as far back as 10 years to make the NOL adjustments.
    - This provision is retroactively effective for tax years ending on or after July 31, 2022.
- Repeal the intercompany interest and royalty expense disallowance provisions.
- Adopt a bright-line economic nexus standard under which nexus exists if a company has New Jersey sales that exceed $100,000 or 200 or more separate New Jersey customer transactions).

See Tax Alert 2023-1182.[3]

Legislative developments

Arkansas: SB 8 (enacted Sept.14, 2023), effective for tax years beginning on or after Jan. 1, 2024, reduces the top income tax rates imposed on corporations and foreign corporations to 4.8% (from 5.1%) and reduces the top income tax rate imposed on individuals, estates and trust to 4.4% (from 4.7%).

California: SB 143 (enacted Sept. 13, 2023) extends the exclusion from gross income for grant allocations received by corporate taxpayers from the California Microbusiness COVID-19 Relief Program administered by the Office of Small Business Advocate for tax years beginning on or after Sept. 1, 2020 and before Jan. 1, 2025 (from before Jan. 1, 2023).

SB 131 (enacted July 10, 2023) expands the credit for qualified taxpayers that hire a qualified full-time employee such that it is available to taxpayers engaged in semiconductor manufacturing, semiconductor research and development (R&D), electric airplane manufacturing, lithium production or manufacturing of lithium batteries. Specifically, for each tax year beginning on or after Jan. 1, 2023 and before Jan. 1, 2026, the requirement that qualified taxpayers who hire qualified full-time employees pay or incur qualified wages attributable to work performed by such employees in a designated census tract or economic development area will not apply to taxpayers engaged in semiconductor manufacturing, semiconductor R&D, electric airplane manufacturing, lithium production or manufacturing of lithium batteries. (SALT Weekly for July 21 and July 28, 2023.)

SB 132 (enacted July 10, 2023) extends the California Motion Picture and Television Production Credit, which can be claimed against the corporate income tax, for an additional five years, through 2030. In addition, the law: (1) provides a qualified taxpayer with a one-time election to make the credit refundable at a discounted amount over a five-year period; and (2) allows a taxpayer to carryforward excess credit for up to eight years. (SALT Weekly for July 21 and July 28, 2023.)

[2] See also, N.J. Div. of Taxn., "*Timing on New Jersey Qualified Research Expenditures*" (last updated July 10, 2023).
[3] See also, N.J. Div. of Taxn., TB-107 "*Changes to Corporation Business Tax, Gross Income Tax, and Other Requirements from P.L. 2023, c. 96*" (July 11, 2023).

Delaware: HB 219 (enacted Aug. 3, 2023) expands the eligibility for the investment and employment credit to include the year-round operation of a climate-controlled building or other permanent structure of no less than 400,000 enclosed square feet for growing fruits or vegetables. This law took effect upon approval by the governor. (SALT Weekly for Aug. 18 and Aug. 25, 2023.)

Maine: LD 258 (enacted July 11, 2023) updates Maine's IRC conformity date to Dec. 31, 2022 (from Dec. 31, 2021), applicable to tax years beginning on or after Jan. 1, 2022.

LD 258 also establishes the Dirigo business incentives program. For tax years beginning on or after Jan. 1, 2025, a qualified business is allowed a credit equal to 10% of the eligible capital investment placed in service outside Cumberland, Sagadahoc and York counties (the credit amount is reduced to 5% when the investment is placed in service inside such counties) and $2,000 for each qualified employee engaged in a qualified employee training program completed during the tax year. The credit is refundable up to $500,000 per tax year. Unused credit can be carried forward for up to four years. SALT Weekly for July 21 and July 28, 2023.)

New Hampshire: SB 189 (enacted July 28, 2023), for gross business profits tax purposes, decouples from IRC § 163(j) and allows previously disallowed interest be deducted equally over three years. This change is effective for tax years beginning on or after Jan. 1, 2024. (SALT Weekly for Aug. 4 and Aug. 11, 2023.)

New Jersey: SB 3748 (enacted July 6, 2023) makes various modifications to New Jersey's Garden State Film and Digital Media Jobs Act, which provides corporate income tax credits for expenses incurred for producing certain films and digital media content. The law increases the amount of credit the New Jersey Economic Development Authority (EDA) annually can make available to New Jersey film-lease production companies to $250 million (from $100 million) and to $400 million (from $350 million) for New Jersey studio partners. The law allows the EDA to make a capital investment in a New Jersey film-lease partner facility of up to $10 million per project. (SALT Weekly for Aug. 4 and Aug. 11, 2023.)

New York City: S.7386 (enacted Aug. 23, 2023) extends New York City's current general corporation tax rate through 2026, with the implementation of lower corporation tax rates postponed until 2027. (SALT Weekly for Aug. 18 and Aug. 25, 2023.)

Oregon: HB 2083 (enacted July 27, 2024) extends the sunset date of the elective pass-through entity tax (PTET) and related personal income tax credit through tax years beginning on or before Jan. 1 2026 (from tax years beginning on or before Jan. 1, 2024). HB 2083 took effect on Sept. 24, 2023. (SALT Weekly for July 21 and July 28, 2023.)

HB 2009 (enacted July 18, 2023) creates an R&D tax credit for the semiconductor industry, extends the state's Enterprise Zone and Long-term Rural Enterprise Zone program and increases the eligibility threshold for the Strategic Investment Program. Oregon's new R&D credit, which is effective for tax years beginning on or after Jan. 1, 2024 and before Jan. 1, 2030, is allowed to eligible taxpayers for increases in qualified research expenses and basic research payments. The credit is determined based on the federal research tax credit, and it is equal to 15% of the "excess amount" of qualified research activity that is performed in Oregon by a qualified semiconductor company in support of a trade or business directly related to semiconductors. The maximum credit allowed under this provision may not exceed $4 million for any taxpayer. Unused credit can be carried forward for up to five years. For taxpayers with fewer than 3,000 employees employed in Oregon at the close of the tax year, a portion of the unused allowable credit may be refunded. The law extends the Enterprise Zone and Long-term Rural Enterprise Zone program through June 30, 2032 (from June 30, 2025), except for fulfilment centers; the law also modifies termination provisions related to these zones. These provisions have various effective and applicability dates. (SALT Weekly for July 21 and July 28, 2023.)

Virginia: HB 6001 (enacted Sept. 14, 2023) increases the Virginia corporate income tax deduction for business interest to 50% (from 30%) of the business interest disallowed as a deduction under IRC § 163(j), effective for tax years beginning on and after Jan. 1, 2024.

Wisconsin: SB 70 (enacted on July 5, 2023) increases the refundable portion of its research tax credit to 25% (from 15%). This increase applies to tax years beginning after Dec. 31, 2023.[4] (SALT Weekly for July 21 and July 28, 2023.)

Judicial developments

Nebraska: In *Precision Castparts*,[5] the Lancaster County District Court (court) upheld a determination from the Nebraska Department of Revenue (NE DOR) denying a taxpayer's state dividend received deduction (DRD) for IRC § 965(a) inclusion income. In upholding the NE DOR's denial of the refund claim, the court was not persuaded by the taxpayer's reliance on the legislative history of Nebraska's DRD, which, in the context of the general restructuring of its corporate tax system, was intended to reflect a "total domestic approach." The court viewed the one-time repatriation of deferred controlled foreign corporation earnings as an event that could not have been considered by the legislature in 1984. Instead, the court focused on the language of the statute and distinguished a "dividend" — a distribution from a corporation out of its earnings and profits — from an increase in federal subpart F income due to a new "inclusion" in IRC § 965(a). Finally, the court rejected the taxpayer's argument that the IRC § 965(a) inclusion was a deemed dividend. The court appeared to accept the NE DOR's argument that a "deemed dividend" is an item of income that does not meet the definition of a dividend, but that Congress expressly says should be treated as a dividend. The court noted that neither the IRC nor the federal Treasury Regulations deem IRC § 965(a) inclusion income as dividend income. (See Tax Alert 2023-1572.)

Administrative developments

Georgia: The Georgia Department of Revenue, for purposes of the state's film tax credit, explained that, during the strikes by the Writers Guild of America (WGA) and Screen Actors Guild – American Federation of Television and Radio Artists (SAG-AFTRA), production companies may incur interim production period expenditures associated with holding studios and maintaining sets. These interim production period expenditures qualify for the film production credit if the production company continues filming in Georgia, and such expenditures can only be claimed for the qualifying year in which the filming in Georgia continued. The effective date for WGA is May 2, 2023 through the end of the WGA strike, and for SAG-AFTRA it is July 14, 2023 through the end of the SAG-AFTRA strike.[6] (SALT Weekly for Sept. 1 and Sept. 8, 2023.)

Hawaii: The Hawaii Department of Taxation issued guidance on the state's elective PTET and provided notice of proposed temporary rules related to the PTET and accompanying credits. While the new PTET law takes effect Jan. 1, 2024, it applies to tax years beginning after Dec. 31, 2022.[7] (SALT Weekly for Aug. 4 and Aug. 11, 2023.)

Iowa: On Sept. 22, 2023, the Director of the Iowa Department of Revenue (IA DOR) issued Order 2023-02 certifying that the top corporate income tax rates will decrease to 7.1% in 2024 from 8.4%. The corporate income tax rate schedule for tax years beginning on or after Jan. 1, 2024 is:

Bracket	Tax rate for 2024
$0 - $25,000	5.5%
$25-001 - $100,000	5.5%
$100,001 - $250,000	7.1%
$250,001 and above	7.1%

(Tax Alert 2023-1603.)

The IA DOR issued guidance on the elective PTET, which can be elected retroactively for tax years beginning on or after Jan. 1, 2022. Business entities taxed as a partnership or S corporation for federal and Iowa income tax purposes, and required to file a federal and Iowa partnership income tax return, are eligible to make the PTET election.[8] (Weekly for Aug. 4 and Aug. 11, 2023.)

[4] See also, Wis. Dept. of Rev., Wis. Tax Bulletin 222 (July 2023).
[5] *Precision Castparts v. Nebraska Department of Revenue*, CI122-2106 (Neb. Dist. Ct., Lancaster Cnty, July 3, 2023).
[6] Ga. Dept. of Rev., Policy Bulletin IT 2023-01 "Film Tax Credit" (Sept. 2023).
[7] Haw. Dept. of Taxn., Tax Information Release No. 2023-01 (July 21, 2023).
[8] Iowa Dept. of Rev., "IDR Releases New Tax Guidance: Pass-Through Entity Tax" (July 20, 2023).

Kansas: The Kansas Department of Revenue (KS DOR) announced that effective Jan. 1, 2024, the normal corporate income tax rate under K.S.A. 2022 Supp. 79-32,110(c)(1) will be reduced to 3.5% (from 4%) of Kansas taxable income. (The rate of the surtax that applies to Kansas taxable income in excess of $50,000 — currently 3% — was unchanged.)[9] (SALT Weekly for Sept. 1 and Sept. 8, 2023.)

The KS DOR issued guidance on the transferability of the research tax credit. Starting in 2023, the amount of the credit is increased to 10% (from 6.5%) and the credit is transferable. The transferee can claim the credit in the tax year when it was transferred and can carry forward excess credit until it is fully used; note, that credit carryforward is subject to the limitations and requirements in place when the credit was earned. Transferred credits are not refundable. Only the full credit received by the transferor may be transferred to the transferee and the credit can only be transferred once.[10] (SALT Weekly for Sept. 1 and Sept. 8, 2023.)

New Jersey: On Sept. 5, 2023, the New Jersey Division of Taxation (NJ DOT) issued guidance (TB-108) describing activities that will create nexus with New Jersey for CBT purposes in order to reflect recent legislative changes (discussed above). Significantly, the NJ DOT expanded its lists of activities protected and unprotected under P.L. 86-272 to include various activities conducted over the internet, as well as sales involving financial products, financial instruments and financial services. The NJ DOT's positions on internet activities generally follow those expressed in the most recent revised statement on P.L. 86-272 issued by the Multistate Tax Commission (MTC), with some modifications, including guidance on internet and financial activities not addressed in the MTC's Statement (e.g., activities involving digital assets and internet advertising services). Additionally, the NJ DOT explained that the state's adoption of the *Finnigan* method to source New Jersey receipts will preclude a combined group from claiming P.L. 86-272 protection if one member of a combined group has activities that are either not protected by, or exceed the protections of, P.L. 86-272. This new guidance applies to privilege periods ending on and after July 31, 2023. (See Tax Alert 2023-1527.)

The NJ DOT also issued guidance on the combined reporting allocation method, income reporting and filing methods, effective for privilege periods ending on and after July 31, 2023. As of that date, New Jersey adopts the *Finnigan* method to source New Jersey receipts, and the three combined reporting methods available under the CBT are water's-edge (default method), worldwide and affiliated. In the guidance, the NJ DOT said that it is allowing a one-time exception to change a combined return election method made before tax year 2023. This prospective change to the combine group's filing method can be made on the 2023 Form CBT-100U; any election made on the 2023 Form CBT-100U return will be considered the start of the binding period, which is the tax year of the election plus five subsequent tax years.[11] (SALT Weekly for Sept. 1 and Sept. 8, 2023.)

In addition, the NJ DOT has issued:

- revised guidance on changes that govern the net deferred tax liability deduction that were codified by ch. 96, N.J. Laws 2023 – TB-96(R), revised Sept. 19, 2023
- guidance on the CBT treatment of GILTI for privilege periods ending on and after July 30, 2023 – TB-110 (Sept. 12, 2023)
- revised guidance on IRC §§ 951A and 250, including the sourcing of GILTI and foreign-derived intangible income under the CBT Act for privilege periods ending before July 31, 2023 – TB-92(R), revised Sept. 12, 2023
- revised guidance on the exclusion of double inclusion of GILTI and the treatment of related-party addback modifications for privilege periods ending before July 31, 2023 – TB-88(R), revised Sept. 12, 2023
- revised guidance to CBT filers on the IRC § 163(j) limitation – TB-87(R), updated Aug. 22, 2023
- guidance on the combined group under the CBT Act – TB-100(R), revised Aug. 22, 2023
- updated guidance on the unitary business principle and combined returns – TB-93(R), revised Aug. 14, 2023
- guidance on income excluded under a tax treaty and CBT return (Aug. 17, 2023)

[9] Kan. Dept. of Rev., "Notice of Corporate Income Tax Normal Rate Reduction" (Kan. Register, Vol. 42, No. 35, Aug. 31, 2023).
[10] Kan. Dept. of Rev., Notice 23-09 "Research and Development Tax Credit" (Sept. 6, 2023).
[11] N.J. Div. of Taxn., TB-109 "Combined Group Filing Methods for Privilege Periods Ending on and After July 31, 2023" (Sept. 5. 2023).

- updated guidance on foreign corporations subject to tax – TAM 2011-6(R), revised July 25, 2023
- updated guidance on international affiliate transactions involving intangible and intellectual property for tax periods before July 31, 2023 – TAM 2011-22(R), revised July 25, 2023
- updated guidance on addback modifications for related member interest expense for privilege periods ending before July 31, 2023 – TAM 2011-13R, revised July 25, 2023

Additional information the CBT reform is available here. (SALT Weekly for Aug. 4 and Aug. 11, 2023 and for Aug. 18 and Aug. 25, 2023.)

South Carolina: The South Carolina Department of Revenue issued guidance on the state's conformity to the IRC from 2021 through 2023. The guidance lists the various IRC provisions and recent federal law changes that the state has not adopted. IRC provisions that are not specifically adopted include, but are not limited to: IRC §§55 through 59A (related to minimum taxes), § 78 (related to the dividends received from certain foreign corporations), § 163(j) (relating to the business interest expense limitation), §§ 250 and 267A, 861 through 909, 912, 931 through 940 and 944 through 989 (related to taxation of foreign income), §§ 1501 through 1505 (related to consolidated tax returns), and §§ 2001 through 7655 (with certain exceptions).[12] (SALT Weekly for Sept. 1 and Sept. 8, 2023.)

Wisconsin: The Wisconsin Department of Revenue issued updated guidance on the state's research expense credit. Specifically, the guidance has been updated to reflect that the state has not adopted changes made by the federal Tax Cuts and Jobs Act (P.L. 115-97) to IRC §§ 41, 174 and 280C that took effect in 2022.[13] (SALT Weekly for Aug. 18 and Aug. 25, 2023.)

Developments to watch

Colorado: The Colorado Department of Revenue, in response to recent litigation,[14] is proposing to repeal Colo. Regs. 39-22-103(5.3), which clarified that Colorado's definition of "IRC" incorporates federal changes on a prospective basis only. Specifically, the rule provides that "[the IRC for Colorado tax law purposes] does not, for any taxable year, incorporate federal statutory changes that are enacted after the last day of that taxable year." In 2022, a Colorado appeals court determined that the rule was contrary to the statute's plain language and noted that the Colorado legislature's Office of Legislative Legal Services had opined that the rule was contrary to the operative statutory language. (SALT Weekly for July 7 and July 14, 2023.)

Massachusetts: On Sept. 28, 2023, the Massachusetts General Assembly approved and sent to Governor Maura Healey H. 4104, which contains various tax changes affecting businesses and individuals. Key business tax changes would adopt a single-sales factor apportionment formula for all industries and would change, for sales factor purposes, the manner in which a financial institution sources receipts from investments and trading. These changes would take effect Jan. 1, 2025.

New York: On Aug. 9, 2023, the New York State (NYS) Department of Taxation and, in accordance with the NYS State Administration and Procedures Act, proposed regulations under Article 9-A corporate franchise tax and Article 33 insurance corporation franchise tax.[15] The proposed regulations, once finalized, will implement comprehensive franchise tax reform for corporations, banks and insurance companies, which was enacted in 2014, with subsequent technical and conforming amendments enacted in 2015 and 2016. The proposed regulations cover a wide range of areas, such as imposition of tax (nexus) and activities protected/unprotected under P.L. 86-272; apportionment; computation of tax; combined unitary reporting; and qualified NYS manufacturers. These and other areas addressed in the proposed regulations may impact NYS taxpayers in various industries. First Impressions Alert 2023-1397 outlines our observations around certain key provisions in the latest proposed regulations.

North Carolina: HB 259 (enacted Oct. 3, 2023) establishes a $500 cap on the franchise tax imposed on the first $1 million of a corporation's tax base. The tax rate on the tax base that exceeds $1 million is $1.50 per $1,000.

[12] S.C. Dept. of Rev., South Carolina's Guide to Internal Revenue Code Conformity from 2021-2023 (Aug. 2023).
[13] Wis. Dept. of Rev., Publication 131 "Tax Incentives for Conducting Qualified Research in Wisconsin" (Aug. 2023).
[14] See Tax Alert 2022-1769.
[15] The notice of proposed rulemaking was published in the Aug. 9, 2023 NYS Register.

This change is effective for tax years beginning on or after Jan. 1, 2025 and applies to the calculation of the franchise tax reported on the corporate income tax return for 2024 and later.

Texas: On July 22, 2023, Texas Governor Greg Abbott signed into law two bills — SB 3, which would increase the franchise tax exemption, and SB 2, which would provide property tax relief. The increase to the franchise tax exemption will only take effect if voters, during the Nov. 7, 2023 general election, approve a constitutional amendment that would allow the property tax relief. If the property tax relief amendment is approved by voters and SB 3 takes effect, the franchise tax exemption will increase to $2.47 million (from $1 million), starting with reports originally due on or after Jan. 1, 2024. Under the increased exemption, a taxable entity will not be required to pay franchise tax and will not be considered to owe any tax for a period if: (1) the amount of its computed tax is less than $1, 000 or (2) the amount of its total revenue from its entire business is $2.47 million or less. The law also will prohibit the Texas Comptroller of Public Accounts from requiring an information report be filed by a taxable entity that does not owe any tax because of application of the $2.47 million exemption. (SALT Weekly for Aug. 4 and Aug. 11, 2023.)

West Virginia: The West Virginia Tax Division has finalized for legislative approval a new rule, W.V. Admin. Code 110-21G, "Income Tax Paid at the Entity Level by Electing Pass-Through Entities." This rule implements changes under SB 151 (approved by the governor on March 28, 2023), which allows a qualifying PTE to make an annual irrevocable election to be subject to the personal income tax at the entity level for that year, retroactive to tax years beginning on or after Jan. 1, 2022. (SALT Weekly for Aug. 4 and Aug. 11, 2023; SALT Weekly for March 31 and April 7, 2023.)

Wisconsin: Proposed bills (AB 406 and SB 389) would update the state's date of conformity to the IRC. For tax years beginning after Dec. 31, 2021 and before Jan. 1, 2023, the IRC conformity date would be Dec. 31, 2021, with certain exceptions. For tax years beginning after Dec. 31, 2022, the state's date of conformity the IRC would be Dec. 31, 2022, with certain exceptions.

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