

Sales/Use/Indirect:

California: January 31 Tax Workshop Seeks Public Input on Technology Transfer Agreements

Announcement, Cal. Dept. of Tax & Fee Admin. (1/18/24). The California Department of Tax and Fee Administration (CDTFA) announced that it will host a workshop, which may be attended live or virtually, on January 31, 2024 to discuss and receive input on California sales and use tax issues related to technology transfer agreements (TTAs). The topics for discussion are TTAs (including TTAs where software is also transferred), determining the measure of tax when there is a TTA, the use of intermediaries in the supply chain, and any other TTA related topics raised by participants. Referencing previous input and written comments that interested parties had provided on its earlier proposed amendments to Regulation 1507, Technology Transfer Agreements [see *Discussion Paper on Proposed Amendments to Regulation 1507, Technology Transfer Agreements*, Cal. Dept. of Tax & Fee Admin. (10/18/19) for previous efforts on proposed TTA-related regulation changes], the CDTFA explains that after considering such comments it now “would like to engage in discussions regarding how to best clarify the TTA statutes.” Rather than start the process with proposed rule amendments, the CDTFA is asking for participation in this TTA workshop to seek input on key issues to inform its “efforts to draft a discussion paper for consideration at a future interested parties meeting.” Please contact us with any questions.

URL: <https://www.cdtfa.ca.gov/taxes-and-fees/TTA-Workshop-Combined.pdf>

URL: <http://www.cdtfa.ca.gov/taxes-and-fees/1507DP101819web.pdf>

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