

Sales/Use/Indirect:

California: Input on Tax Issues Related to Technology Transfer Agreements May Be Submitted through March 15

Announcement, Cal. Dept. of Tax & Fee Admin. (1/17/24). As previously reported [see *State Tax Matters*, Issue 2024-4, for details on earlier reporting on the same], the California Department of Tax and Fee Administration (CDTFA) recently held a public workshop on January 31, 2024 where it discussed and received input on California sales and use tax issues related to technology transfer agreements (TTAs). Topics addressed included TTAs where software is also transferred, determining the measure of tax when there is a TTA, and the use of intermediaries in the supply chain. Additional written suggestions or comments on TTA-related issues may be submitted to the CDTFA through March 15, 2024. Rather than start the process with proposed rule amendments, the CDTFA is asking for 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: https://dhub.deloitte.com/Newsletters/Tax/2024/STM/240126_8.html

— Galina Philipovitch (San Jose)
Managing Director
Deloitte Tax LLP
gphilipovitch@deloitte.com

Hal Kessler (San Francisco)
Tax Managing Director
Deloitte Tax LLP
hkessler@deloitte.com

Evita Graciela Lopez (Costa Mesa)
Managing Director
Deloitte Tax LLP
evlopez@deloitte.com

Brian Wiggins (Sacramento)
Specialist Executive
Deloitte Tax LLP
bwiggins@deloitte.com

Karri Rozario (Sacramento)
Tax Senior Manager
Deloitte Tax LLP
krozario@deloitte.com

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