

## Multistate Tax Alerts

Throughout the week, we highlight selected developments involving state tax legislative, judicial, and administrative matters. The alerts provide a brief summary of specific multistate developments relevant to taxpayers, tax professionals, and other interested persons. Read the recent alerts below or visit the archive.

**Archive:** <https://www2.deloitte.com/us/en/pages/tax/articles/multistate-tax-alert-archive.html?id=us:2em:3na:stm:awa:tax>

### **California's indefinite extension of electronic notification provision for taxpayer communications**

On July 15, 2024, California enacted Assembly Bill 3287 into law, which extends indefinitely the California Franchise Tax Board's ("FTB") authorization to implement an alternative electronic communication method for notifying taxpayers. Previously scheduled to sunset on January 1, 2025, this amendment to California Revenue and Taxation Code section 18416.5 now allows the FTB to permanently offer electronic notifications as a preferred communication method designated by the taxpayer. Under this provision, taxpayers can receive electronic notifications that alert them to view notices, statements, bills, or other FTB communications in a secure folder on the FTB's website. The new law also allows taxpayers or their authorized representatives to electronically file responses, protests, and other correspondence in a secure manner.

**URL:** [https://leginfo.legislature.ca.gov/faces/billTextClient.xhtml?bill\\_id=202320240AB3287](https://leginfo.legislature.ca.gov/faces/billTextClient.xhtml?bill_id=202320240AB3287)

This Multistate Tax Alert explains these new provisions.

[Issued November 4, 2024]

**URL:** <https://www2.deloitte.com/content/dam/Deloitte/us/Documents/Tax/multistate-tax-alert-california-indefinite-extension-of-electronic-notification-provision.pdf>

### **Washington State Supreme Court determines investment income is broadly taxable**

In *Antio v. Dep't of Rev.*, No. 102223-9, the Washington State Supreme Court denied the taxpayer's request for a refund of tax paid on investment income because the income was not from the incidental investment of surplus funds. This decision reverses the customary application of the State's investment income deduction statute which had been applicable since 2002.

This Multistate Tax Alert summarizes some of the significant provisions of the decision.

[Issued October 30, 2024]

**URL:** <https://www2.deloitte.com/content/dam/Deloitte/us/Documents/Tax/multistate-tax-alert-washington-state-supreme-court-determines-investment-income.pdf>

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