

## **State Tax Matters**

The power of knowing. November 22, 2024

## Sales/Use/Indirect:

## Texas Comptroller of Public Accounts to Hold December 6 Hearing on Proposed Changes to Data Processing Services Rule

Tax Policy News, Tex. Comptroller of Public Accounts (10/24); Proposed Amended Title 34 Tex. Admin. Code section 3.330, Tex. Comptroller of Public Accounts (9/13/24). The Texas Comptroller of Public Accounts (Comptroller) announced that it will hold a public hearing on December 6, 2024 to address its proposed amendments to Title 34 Tex. Admin. Code section 3.330, concerning data processing services [see State Tax Matters, Issue 2024-37, for more details on these proposed amendments]. In doing so, the Comptroller explains that the proposed rule adds definitions and lists services that are specifically excluded from data processing under statute, as well as lists services that are excluded from data processing services under the Comptroller's exclusive jurisdiction to interpret taxable services. The proposed rule also makes changes to "more accurately describe unrelated services as nontaxable." Please contact us with any questions.

**URL:** https://comptroller.texas.gov/taxes/tax-policy-news/2024-october.php **URL:** 

https://texreg.sos.state.tx.us/public/regviewer\$ext.RegPage?sl=R&app=1&p\_dir=&p\_rloc=439275&p\_tloc=&p\_ploc=&p g=1&p\_reg=439275&ti=34&pt=1&ch=3&rl=330&issue=09/13/2024&z\_chk= URL: https://dhub.deloitte.com/Newsletters/Tax/2024/STM/240913 11.html

Chris Blackwell (Austin)
 Senior Manager
 Deloitte Tax LLP
 cblackwell@deloitte.com

Robin Robinson (Houston)
Specialist Executive
Deloitte Tax LLP
rorobinson@deloitte.com

This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited ("DTTL"), its global network of member firms or their related entities (collectively, the "Deloitte organization") is, by means of this communication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser.

No representations, warranties or undertakings (express or implied) are given as to the accuracy or completeness of the information in this communication, and none of DTTL, its member firms, related entities, employees or agents shall be liable or responsible for any loss or damage whatsoever arising directly or indirectly in connection with any person relying on this communication. DTTL and each of its member firms, and their related entities, are legally separate and independent entities.

## **About Deloitte**

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited ("DTTL"), its global network of member firms, and their related entities (collectively, the "Deloitte organization"). DTTL (also referred to as "Deloitte Global") and each of its member firms and related entities are legally separate and independent entities, which cannot obligate or bind each other in respect of third parties. DTTL and each DTTL member firm and related entity is liable only for its own acts and omissions, and not those of each other. DTTL does not provide services to clients. Please see www.deloitte.com/about to learn more.

Deloitte provides industry-leading audit and assurance, tax and legal, consulting, financial advisory, and risk advisory services to nearly 90% of the Fortune Global 500® and thousands of private companies. Our professionals deliver measurable and lasting results that help reinforce public trust in capital markets, enable clients to transform and thrive, and lead the way toward a stronger economy, a more equitable society and a sustainable world. Building on its 175-plus year history, Deloitte spans more than 150 countries and territories. Learn how Deloitte's approximately 415,000 people worldwide make an impact that matters at www.deloitte.com.