

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>

Georgia Court of Appeals upholds sales tax liability on ride share provider

On May 1, 2025, the Georgia Court of Appeals affirmed the Georgia Tax Tribunal's decision in *Uber Technologies, Inc. v. O'Connell*, and concluded that Uber Technologies, Inc. is responsible for collecting and remitting sales tax from its riders to the Georgia Department of Revenue on behalf of its drivers for transportation service charges.

URL: <https://efast.gaappeals.us/download?filingId=428ded6a-a762-4176-a279-8cff64c99fd5>

This Multistate Tax Alert summarizes the Georgia Court of Appeals' decision.

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URL: <https://www2.deloitte.com/content/dam/Deloitte/us/Documents/Tax/multistate-tax-alert-georgia-court-of-appeals-upholds-sales-tax-liability-on-ride-share-provider.pdf>

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