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Transactions

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Titled, *Sales and Use Taxes: Cloud Computing*, it is the latest *Tax Management Portfolio* from [Bloomberg BNA](#), which provides expert analysis on evolving state tax challenges associated with cloud computing. This Portfolio has been made available

to all subscribers to the Bloomberg BNA Premier State Tax Library, Bloomberg Law,

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customers. Our analysis will help practitioners effectively navigate tricky sales and use tax aspects. Practitioners and companies should compute tax with caution and pay close attention to the issues we identified in the Portfolio.”

Sales and Use Taxes: Cloud Computing helps practitioners understand states’ definitions and the tax implications associated with cloud computing while exploring how cloud computing technologies are changing business transactions so that they can make smarter decisions, reduce risk, and better advise their clients and organizations. It comprehensively analyzes how regulatory and tax frameworks are evolving in each state, and also offers insights on the complications that have resulted as states attempt to apply those tax frameworks to a new technology that does not fit neatly into existing definitions.

“With the ubiquity of cloud computing models — such as SaaS — an increasing amount of business is being conducted over the Internet, posing a challenge to both revenue authorities and tax practitioners,” said George Farrah, Editorial Director, Bloomberg BNA’s Tax & Accounting division. “Practitioners have discovered that the application of sales and use tax to cloud computing transactions is highly inconsistent as state tax policies have struggled to keep pace with changing markets and technologies. This Portfolio offers the latest in-depth analysis on the application of sales and use taxes to cloud computing transactions, including coverage of new and evolving cloud computing models and the approaches states are taking to apply sales and use tax to these models.”

Sales and Use Taxes: Cloud Computing is part of the [Premier State Tax Library](#), which provides expert guidance and the most practitioner-focused state tax analysis available. It provides source material, time-saving comparison tools, and in-depth analysis across all tax types and detailed tax topics for all 50 states, Washington D.C., and New York City.

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