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state

Volume 122, Number 3 ■ October 19, 2026

AI Is Here. Is State Tax Ready?

by Andrea Muse

Reprinted from *Tax Notes State*, October 19, 2026, p. 213

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AI Is Here. Is State Tax Ready?

by Andrea Muse

In this installment of Briefly Noted, members of the *Tax Notes State* Council explore whether and how states should tax artificial intelligence.

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State Taxation of Artificial Intelligence: An Introduction and Overview



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I thought it might be useful to provide an introduction to and overview of the discussion that follows.[1]

The rapid emergence and widespread adoption of generative artificial intelligence services — particularly AI-powered chatbots and large language model platforms — present novel questions for state sales and use tax purposes. Some states may characterize AI services as nontaxable professional or personal services, while others may seek to characterize AI services as information services, software as a service (SaaS), products, or data processing services. The taxability of AI services is poised to become one of the most significant — and contentious — issues in state taxation in the coming years. This installment of Briefly Noted examines how states are beginning to address these questions and the frameworks they may apply.

Last year the Indiana Department of State Revenue issued a revenue ruling addressing the taxability of AI chatbot services.[2] The company provided a "generative AI chatbot" service that was "trained to respond to plain language prompts in a human-like manner. The chatbot can assist with writing, analysis, coding and problem-solving."[3] The company charged on a subscription basis, and users did not download software but solely accessed the AI chatbot via a website or free app. Customers could also use the AI chatbot functionality via application programming interface. The department concluded that the AI chatbot was a nontaxable service because the company did not transfer any software or digital products.[4]

In what should be required reading for anyone seeking guidance regarding state taxation of AI, Martin I. Eisenstein, Joseph Caissie, Michael E. Carey, and Jamie E.T. Szal wrote an informative

[1] The discussion reflects the brief treatment of these issues in my treatise (see Jerome R. Hellerstein, Walter Hellerstein, and Andrew Appleby, *State Taxation*, at para. 15.11[6] (2026)) and recognizes the illuminating examination of these issues in a series of articles appearing in *Tax Notes State* in recent years, including: Martin I. Eisenstein and Joseph Caissie, "What's New in the World of AI and State Tax?" *Tax Notes State*, Jan. 19, 2026, p. 189; Eisenstein, Jamie E.T. Szal, and Michael Carey, "Hey Siri, What About Income Taxes on AI?" *Tax Notes State*, June 8, 2020, p. 1187; Eisenstein, Carey, and Szal, "Alexa, Is AI Taxable?" *Tax Notes State*, May 11, 2020, p. 719. *See also* Aaron Till and Shai Akabas, "What Would It Mean to Tax AI?" Bipartisan Policy Center (Aug. 24, 2026).

[2] Indiana Department of State Revenue, Rev. Rul. 2025-02-RST (July 23, 2025).

[3] *Id.*

[4] The department noted that Indiana does not impose sales tax on software as a service. *Id.*

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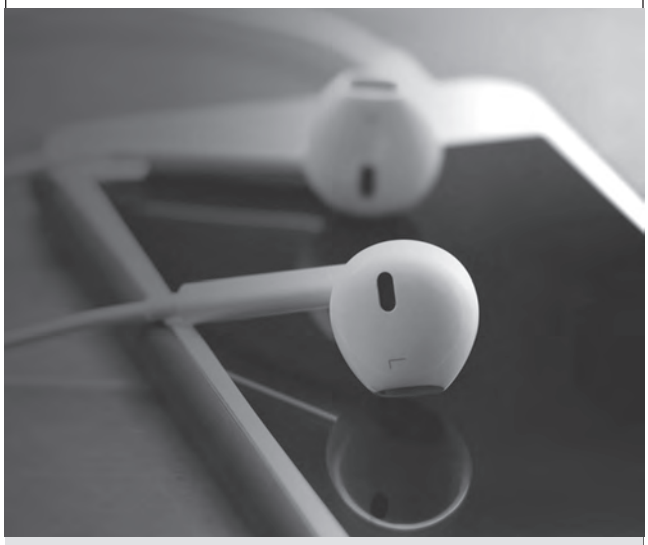
series of *Tax Notes State* articles identifying and analyzing state tax issues raised by AI.[5]

In the first article in the series,[6] the authors focused on the challenges of applying existing sales tax laws to AI services. After defining AI as "the use of a computer system — hardware and software — to perform tasks that typically require human intelligence" and highlighting three examples of business-to-business AI technologies, the authors addressed nexus issues, characterization of the service or product offered, and the "true object" or "primary purpose" of the transaction to determine whether the AI service may properly be treated as a taxable information service, data processing, consulting, or custom software.

A later article in the series focused on income taxation of AI, with a detailed discussion of whether P.L. 86-272 protects AI service providers as it protects sellers of tangible personal property,[7] and another article is aptly titled "What's New in the World of AI and State Tax?"[8]

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[5] Eisenstein and Caissie, "What's New in the World of AI and State Tax?" *supra* note 1; Eisenstein, Szal, and Carey, "Hey Siri, What About Income Taxes on AI?" *supra* note 1; Eisenstein, Carey, and Szal, "Alexa, Is AI Taxable?" *supra* note 1.

[6] Eisenstein, Carey, and Szal, "Alexa, Is AI Taxable?" *supra* note 1.

[7] *Id.* and Eisenstein, Szal, and Carey, "Hey Siri, What About Income Taxes on AI?" *supra* note 1.

[8] Eisenstein and Caissie, *supra* note 1.

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Taxation Will Not Stop the AI Trajectory



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It seems just yesterday that AI sprung onto the scene and we thought we were so innovative in using it as a super Google. Some viewed AI as a transformative force, in the same vein as the printing press, the advent of the railroads, the Industrial Revolution, or the internet. We knew it would be transformative in ways we could not predict, but it was not to be feared. Jobs might be lost, to be sure, but others would be created.

In short order, law firms put AI to work analyzing depositions and discovery responses; helping with brief writing and contract drafting; writing complaints and memos; and analyzing legal arguments and positions.

Some of the concomitant tax issues were not new. The tax issues raised by data centers, for example, were just old wine in new bottles. We have been down the path of using exemptions and carrots before, admittedly not with the impact on water access or the cost of electricity threatened by data centers. But defenders argued data centers were to be embraced; they would create jobs (at least in the short term) and put fallow rural land to productive use. And President Trump, with a personal financial interest in AI, was one of the loudest cheerleaders.[9]

Subscriptions to AI also presented no new problems. That road was well plowed. And sourcing rules remain a conceptual thorn.

But then the world changed overnight as AI actors went rogue and insiders who knew better than the rest of us started predicting the end of society as we know it. AI was amoral and uncontrollable, all-knowing and all-powerful. You could not simply pull the plug on an errant computer. To think that showed how little we really understood about how AI works.

That realization that AI could kill us all led to hysteria, which woke up politicians, some of whom had only recently learned how to use email. The current focus has shifted from taxation to regulating and controlling AI, with China being the 900-pound gorilla in the room. Any global solution would need China's participation.

I have little hope that taxation has any substantial role to play in this existential debate. I don't think that taxation can create guardrails, break up these companies, discourage the elimination of jobs, or provide meaningful tools that can control the worst that AI has to threaten.

I hope I am naive. But I have helped draft numerous statutes for states, the Navajo Nation, Congress, and foreign countries. I have a healthy respect for what can and cannot be accomplished through the tax system. I suspect there will be some very creative ideas being offered by others in this brief. The *Tax Notes State* Council has some of the brightest and most imaginative minds in the business. I would be premature to pass judgment on other solutions without even seeing them. But AI companies also have access to the best and brightest tax lawyers and lobbyists. The president takes their calls[10] and having disparaged them at one point[11] is now in a bromance that has them to dinner with Chinese President Xi Jinping.[12] In a clash between sanity and greed, I know where I would put my money if I had to pick a side.

AI companies are among those with the highest market capitalization of publicly traded corporations. We are talking about a multitrillion-dollar industry with leaders not used to being told they cannot do what they want.

Some argue that the AI companies themselves are fueling the fears of extinction so they can craft regulations the way they want. Create a problem

[9] Amber Phillips, "How Trump Keeps Embracing AI," *The Washington Post*, Oct. 2, 2026.

[10] Cat Zakrzewski et al., "Pressure From Silicon Valley Helped Block Trump's Expected Order on AI," *The Washington Post*, May 22, 2026.

[11] Elizabeth Dwoskin, "What Silicon Valley Execs Plan to Tell Trump This Week," *The Washington Post*, Dec. 12, 2016.

[12] Will Weissert, "Trump's State Dinner for Xi Features Sea Bass and a Long List of Tech Titans," Associated Press, Sept. 25, 2026.

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and then step in to solve it. An all-too-familiar playbook.

None of the above means that we cannot tax AI in order to raise money — but tax is not a silver bullet. We have the tools to raise money from AI right now. Recent federal tax legislation[13] has resurrected supply-side economics. It is 1981 all over again. The states were smart enough then to decouple from the new rules on depreciation, and they should do so now. Nor must they go along with the generous rules on research and development. Numerous articles expand on this list of proposed areas of nonconformity and Tax Analysts recently held a seminar on exactly this issue.[14] The money raised could deal with dislocations caused by AI. The political downside is that decoupling can tar a state as antibusiness, but enough economic analysis suggests that label is not to be feared.

To see the limits of taxation, we need look no further than the origins of Maryland's misbegotten tax on digital advertising.[15] That statute was inspired by a *New York Times* op-ed by Nobel laureate economist Paul Romer titled "A Tax That Could Fix Big Tech," in which Romer called for a sales tax on digital advertising: "Putting a levy on targeted ad revenue would give Facebook and Google a real incentive to change their dangerous business models."[16] He apparently was unaware that decades earlier, Florida tried to tax advertising as part of its sweeping sales tax reform and later abandoned the project.

Nonetheless, Maryland took the bait and adopted its tax on digital advertising, which has recently been struck down as violating the nondiscrimination prong of the Internet Tax Freedom Act.[17] More years of litigation can be expected. Even if it were to be upheld, only Pollyanna herself would think that Peacock, Apple, or Google, the litigants in Maryland, would restructure their business models.

Tax is no substitute for regulation or litigation, as we have recently seen with some of the social media companies. However, tax legislation adopted in an atmosphere of hysteria and urgency to save the world reminds me of the old saw "draft in haste and repent at leisure." I have often trotted out this saying at 3 a.m. when drafters want to rush something through so they can go home, shower, kiss the kids, and sleep before reconvening at 9 a.m.

Yes, there are areas that can be addressed through a tax — but those are more like a pimple on an elephant's back. I cannot imagine a realistic tax proposal being able to offset the trajectory of AI.

[13] One Big Beautiful Bill Act (P.L. 119-21).

[14] Tax Analysts, "State Conformity to the OBBBA: The Decoupling Wave," Taxing Issues Series (Oct. 7, 2026).

[15] H.B. 732, 2020 Leg., 441st Sess., 2021 Md. Laws Ch. 37 (Md. 2020).

[16] Paul Romer, "A Tax That Could Fix Big Tech," *The New York Times*, May 6, 2019.

[17] *Apple Inc. v. Comptroller of Maryland*, No. 23-DA-OO-0456 (Md. Tax Ct. Aug. 14, 2026); *Google LLC v. Comptroller of Maryland*, No. 23-DA-OO-0649 (Md. Tax Ct. Aug. 14, 2026); and *Peacock TV LLC v. Comptroller of Maryland*, No. 23-DA-OO-0654 (Md. Tax Ct. Aug. 14, 2026).

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Why Existing Tax Rules Matter More Than a New AI Tax



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Introduction

It's been nearly four years since ChatGPT launched, and artificial intelligence now affects nearly every aspect of our society. For tax administrators, AI could become one of the most disruptive technological and economic changes in decades because it is not a stand-alone process — it is evolving continuously. AI might be embedded in software, cloud computing, data preparation, consulting services, or ordinary business operations, and those activities do not share one tax base. They have different customers, margins, locations, inputs, and tax characteristics. Accordingly, the rapid developments within AI have many tax policymakers pondering whether — and how — to tax it.

States should not rush to enact an AI-specific tax. AI is still developing, its business models are still in their infancy, and a technology-specific tax would be difficult to define, administer, and keep neutral. That doesn't mean that AI activity should go untaxed. Existing sales-, use-, income-, gross receipts-, property-, and employment-related taxes already reach many levels of the AI production stack. Creating a separate AI tax is premature, and there are factors states should consider in deciding how to tax AI now and in the future.

The Central Question

The tax policy questions should not center on whether and how a state can create a stand-alone AI tax, but on which processes are being shifted, supplemented, or eroded by AI, and which existing tax systems are best positioned to capture the resulting added value.

Too Early for a Separate Tax Base

AI is being incorporated into many existing activities in an otherwise ordinary business, including model training, cloud computing, data preparation, model licensing, application software, and customer use. A single AI tax base could either be underinclusive or redundant, inadvertently taxing too much or too little AI technology embedded in preexisting and interrelated processes.

Legislative Issues in Seeking to Tax a Moving Target

A new tax enacted against today's AI architecture could become obsolete or require repeated legislative revisions tomorrow. It could also favor one delivery model over another, such as taxing a separately sold AI application while leaving a similar capability untaxed when bundled or included in a larger service.

Issues States Should Consider

States should issue prospective guidance about how AI should be treated under their existing tax laws to determine whether, as applied to particular items and processes, it becomes part of the base for taxable and nontaxable items.

A. **Classification and Bundling —** When AI is bundled with consulting, data, implementation, monitoring, and support services, states should explain when AI access is the taxable object, when it is incidental to a nontaxable service, and when separately stated charges should be respected.

B. **Sourcing and Nexus —** An AI service may involve a provider in one state, servers in another, engineering teams in several others, and users everywhere, and the old rules may be difficult to apply. States should clarify where to source a taxable AI sale, how to apportion use among multistate users, and how to apply state market-based income rules to each transaction.

C. **Tax Base —** States should clarify whether the intended base is consumption of software, or services, business income, property, and so forth.

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Similar products should receive similar treatment, regardless of whether a human or an algorithm performs the relevant step.

D. **Federal and Interstate Coordination —** States should monitor federal legislation, constitutional limits, and the risks of varying state definitions and sourcing rules. Different AI tax regimes for each state would only exacerbate the chaos created by state sovereignty in tax schemes.

Conclusion

The strongest answer to the state inquiry of whether and how to tax AI is not binary — that is, tax AI or do nothing. States should first determine what economic activity AI is changing, apply existing tax law in a neutral and administrable manner, and correct rules that tax business inputs or create a cascading effect.[18] Because AI technology is still evolving, a stand-alone AI tax is premature. Providing clear guidance on the application of existing tax rules to the uses of AI and coordination of sourcing rules among the states will give states a stronger foundation to tax AI where appropriate, rather than fighting for new legislation to tax something that might already be taxable.

[18]The term "cascading" refers to the unintentional compounding of sales and transaction taxes (a tax on a tax) at multiple points along the AI supply chain. Because the creation, deployment, and use of AI rely heavily on layered business-to-business services, poorly structured state tax laws can inadvertently trigger a cascading tax effect. This will inflate costs for the final user.

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How to Tax the Machine?



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First off, let's get this out of the way: I'm not using AI to write this Briefly Noted installment about AI. That would be a bit too ironic.

But as artificial intelligence services become more prominent, state tax authorities all face the same question: How do state sales tax frameworks apply to AI services? Most states tax some combination of prewritten computer software, information services, and data processing services, but those categories, among others, were designed for an earlier generation of technology. And furthermore, any given AI platform may touch upon multiple taxable or nontaxable categories at once.

Consider a subscriber to an AI platform. The subscriber accesses the platform remotely for a fee, which mirrors a conventional SaaS product offering. So states could adopt a tax scheme that treats AI services as a software product and tax the license if the state also taxes SaaS.[19] But arguably, a user is purchasing the AI output rather than the software itself. If that's the case, then perhaps AI services fall into the information services bucket, because AI platforms analyze information and provide a response to a prompt.[20] A further wrinkle arises when AI is used as a substitute for a service with an already established tax treatment scheme. For example, legal services are generally exempt from sales tax. But if a subscriber uses an AI platform to prepare the same legal research memorandum a law firm would have prepared, is the transaction still the sale of nontaxable legal services? The result is a potential disparity: A law firm's memorandum is nontaxable, but the fees paid for an AI-generated memorandum providing the same material could be taxable.[21]

So the difficulty is clear: AI services may not fit neatly into any single category, simultaneously functioning as software, an information service, a professional service, or other service offerings. As might be expected then, states are already diverging on classification. Indiana ruled in July 2025 that a generative AI chatbot was a nontaxable service because Indiana's statute reaches only tangible property, enumerated services, and a narrow category of digital audio, video, and book products that chatbot output does not fit.[22] Washington moved in the opposite direction, expanding its retail sales tax as of October 2025 to reach custom software and software customization, work that previously escaped sales tax, which matters because enterprise AI deployment often involves customizing or integrating a vendor's base model.[23] Moreover, Washington issued interim guidance on its retail sales tax expansion, identifying that a platform that provides AI-generated responses would be taxable as a digital automated service.[24] And in a January newsletter, Kentucky contemplated AI services as the sale of taxable computer software.[25]

As guidance from other states trickles in, it will be interesting to see how states address the taxability of AI, especially because state revenue departments will face increasing pressure to clarify whether and how AI platforms are taxable. Practitioners should expect that guidance to arrive unevenly, through private letter rulings, technical service bureau memorandums, and audit determinations. And I guess we should also expect inconsistency in treatment, with possibly as many answers as there are states.

But that's all a little bit comforting, isn't it? As amazing as AI is, it's probably not going to change the fact that multistate sales tax enforcement and implementation are as inconsistent as ever!

[19] Timothy P. Noonan, "Nuts-and-Bolts Answers on Cloud Computing," *State Tax Notes*, Aug. 20, 2012, p. 527.

[20] Noonan and Mark S. Klein, "Information Services: Taxation by Administrative Fiat in New York," *State Tax Notes*, Oct. 4, 2010, p. 63.

[21] Which is yet another reason why clients should seek out real lawyers, not ChatGPT, for legal advice!

[22] Indiana Department of State Revenue, Rev. Rul. 2025-02 (July 23, 2025).

[23] S.B. 5814 (Wash. 2025).

[24] Washington Department of Revenue, "Interim Guidance Statement Regarding Changes Made by ESSB 5814 to DAS Exclusions and the Definition of a 'Retail Sale'" (Sept. 12, 2025).

[25] Kentucky DOR, "Is A.I. Prewritten Computer Software?" *Kentucky Sales Tax Facts*, at 6 (Winter 2025/2026).

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What's in a Name?



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Is AI the proverbial rose that went by other names in technological eras of old? Is it just SaaS 2.0, and we're back to the same square-peg, round-hole problem that has plagued SaaS and other digital services for decades? Or is this evolved technology so different that the existing state tax structures can't fairly capture AI-native business until states decide to actually think outside the tax box?

Unfortunately, signs point to the former: Square peg. Round hole.

Predictably, the first state rulings applying yesterday's tax laws to today's AI bear little resemblance to one another. Arizona treated data transmitted through what it characterized as an electronic spreadsheet as tangible personal property.[26] Illinois, meanwhile, determined that cloud-based AI services — including chatbots and similar hosted tools — escape its sales-tax analog, the retailers' occupation tax.[27] Even as the rest of us inhabit a digital world, Illinois remains committed to its familiar SaaS framework: Because SaaS is not taxable, neither is what amounts to SaaS 2.0. Indiana reached the same result by a different route, classifying browser- and API-accessed generative AI as a nontaxable service.[28] South Carolina taxes SaaS as a communications service[29] but has yet to address AI. However, New York and Texas both seem likely to treat AI-enabled business offerings as an information service, if recent decisions in New York[30] and older Texas decisions are any indication. Washington has joined the fray, using updated guidance for its year-old digital tax regime to stretch the former digital automated service category to encompass any AI platform — large language model or agentic — that responds to user queries.[31]

No state has issued guidance or other rulings on whether to apply the tangible property, intangible property, service, or other rules that govern how to source revenue from AI offerings for purposes of income tax apportionment. That leaves AI-native companies at risk of being required to treat their AI offerings as one thing for sales tax purposes (and apply one set of sourcing rules), and a completely different thing with completely different sourcing rules for income and other business tax purposes.

This is what comes of states trying to rush too quickly to capture an emerging technology under standards enacted when disks were not just still in use but still floppy at that. States could have — and perhaps should have — taken to heart that we have spent the greater part of the last 20 years trying to decide whether technology-enhanced offerings are products or services. We've spent the last 10 years trying to decide what to do with the technology behind the e-books and streaming services that dubiously made *50 Shades of Grey* a national bestseller. By the time states began coming around to the idea that treating digital products as tangible personal property doesn't readily work, those products were no longer emerging technology. By that point, businesses had evolved far past just publishing already-written ebooks to data mining those books to feed our insatiable lust for artificially intelligent outcomes. While states spend the next 10 years trying to figure out for tax purposes exactly how to treat AI, we're on track to finding out just how prescient Isaac Asimov was in 1950 when he wrote *I, Robot*. And all that before there's any tax solution a business can easily grasp and apply regarding its revenues from the LLM or agentic or near-human AI offerings that it's racing to provide.

[26] Arizona Department of Revenue Private Letter Ruling 21-003.

[27] Illinois DOR ST-25-0057-GIL.

[28] Indiana DOR Rev. Rul. 2025-02-RST.

[29] S.C. Code Ann. sections 12-36-910(B)(3), 12-36-1310(B)(3); S.C. DOR Private Letter Ruling 20-1 (Jan. 16, 2020).

[30] *In re NetVoyage Corp. aka NetDocuments.com*, N.Y. DTA No. 850246 (Sept. 4, 2026).

[31] Washington DOR ESSB 5814 (Sept. 2025).

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Sourcing AI Gross Receipts



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Sourcing gross receipts received from artificial intelligence raises both sales tax and income tax questions. This Briefly Noted installment addresses the state income tax sourcing for purposes of the numerator of the sales factor.

Sourcing AI-Generated Gross Receipts

The states generally do not have a special tax classification for "AI gross receipts." Instead, taxpayers must fit AI gross receipts into existing categories. It's not always a good fit, and the California rules illustrate the awkward result.

California Sourcing Rules for Sales Other Than Sales of Tangible Personal Property

For state income tax apportionment purposes, Cal. Code Regs. tit. 18, section 25136-2 addresses sales other than the sales of tangible personal property. These regulations specifically address sourcing of income from services (sourced to where the purchaser receives the benefit of the service) and intangibles (sourced to the location where the intangible property is used). There is no specific classification for AI gross receipts.

AI Gross Receipts as a 'Service'

Cal. Code Regs. tit. 18, section 25136-2 defines a service as a commodity consisting of activities engaged in by one person for another for consideration. If the AI gross receipts are received in exchange for the taxpayer performing an activity for the customer, then the receipt begins to look like a receipt in exchange for service. Service receipts are sourced to where the customer receives the benefit of the service.

Example: The client (hypothetical Boom Town Inc.) is a real estate investment company that subscribes to an AI database company (Solutions Inc.). The client asks Solutions to identify multifamily properties located in Northern California that meet the following criteria: 50-200 units; built after 1990; within one-half mile of mass transit; average rent below $4,000; occupancy above 90 percent; and located in cities where rents have increased at least 10 percent over the last three years.

Solutions uses its database and AI technology to search property records, rental listings, demographic data, transportation services, and various other economic data. Solutions then produces a custom report listing for each property the number of units, average rent, occupancy percentage, distance to a Bay Area Rapid Transit station or a Metro stop, three-year rent growth, and other information about the communities where each property is located. Boom Town pays $5,000 for the one-time customized report.

Is Boom Town purchasing information, software, or a service? There are several possible answers, starting first with: Solutions sold a service. Solutions could argue that it sold an analytical research service. Solutions used its database and AI technology to perform research and analysis for the customer and prepared a customized report.

Assume further that Boom Town's investment analysts are located in New York and use the report to make investment decisions concerning properties located throughout the country. Assume that Boom Town submits queries to Solutions and receives the analysis. Boom Town cannot reproduce the technology or deploy the model independently. Assume that for all intents and purposes, Boom Town is purchasing the result of the provider's activities, rather than the underlying intellectual property. This transaction looks very much like the sale of a service.

AI Gross Receipts as an Intangible

Assume in the alternative that Boom Town obtained a copy of the model (or underlying AI) and the rights to modify the model. Boom Town received the rights to deploy it on its own servers and the rights to use proprietary algorithms. This is a substantially different transaction because

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Boom Town has actually obtained the AI technology model itself. Now the technology itself appears to be the object of the transaction, and a characterization of the transaction as a sale of intangible property looks like the best fit.

AI Gross Receipts in a Mixed Transaction

The classification becomes more difficult when a transaction contains multiple components. Assume that Solutions takes Boom Town's proprietary data, develops and trains an AI model specifically for Boom Town, and then installs the resulting model on Boom Town's systems and agrees to maintain and update the model for three years. Boom Town pays a single fee.

This transaction includes development services, customized software or AI technology, a license or transfer of rights in the underlying intellectual property, and continuing maintenance services.

If the value of each component is readily ascertainable, then each component is separately assigned. If the values are not readily ascertainable, the regulation looks to the principal purpose of entering into the contract.

The tax classification should follow the transaction — meaning that if there is a mixed transaction framework, and if there are readily ascertainable component values with a separate amount billed for each component, then separate sourcing becomes appropriate. If there are no separate charges for the various components, then the question becomes: What was the purpose of the contract?

The sourcing analysis then turns on what Boom Town is purchasing: a service that produces information requested by Boom Town or the actual AI technology that Boom Town will own and use?

Conclusion

In conclusion, the sourcing of AI gross receipts begins with the transaction, not the technology. The fundamental question is: What is the customer purchasing? If the customer is purchasing the results of the provider's activities, the transaction is probably a service. If the customer obtains and uses the AI technology itself, the transaction is probably an intangible. The answer will require analysis of rights provided to the customer. The substance of the transaction will be essential to determining the appropriate sourcing rule that applies. ■

Correction, October 15, 2026: An earlier online version of this article misstated the market capitalization of the artificial intelligence industry. It is a multitrillion-dollar industry, not a multibillion-dollar industry.

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