



STATES OF AFFAIR

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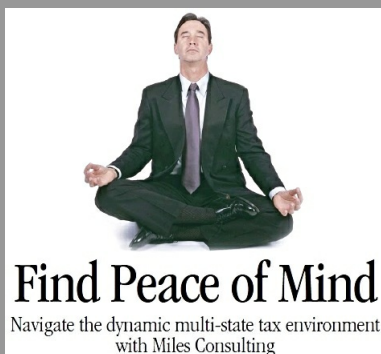
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Greetings!

Take me out to the Ball Game! The weather has turned warmer, and baseball is officially in season. It is never a dull moment in sports. As baseball is beginning, the playoffs for Hockey and Basketball are also going strong. (Go Sharks!... Go Warriors!)

Hopefully you got your taxes either filed or extended! Our office has been very busy this season working on interesting projects- unrelated to the April deadline (like nexus and taxability reviews, among others).

Here are some hot topics we're covering this month. The big news is that the U.S. Supreme Court heard its first state tax case in over 25 years (*Wayfair vs. South Dakota*). We take a look at the Omnibus Spending Bill that was recently passed and we examine how Pennsylvania is jumping on the economic nexus bandwagon. Finally, our state spotlight is on Arkansas, the Natural State.

Happy Spring!,
Monika Miles
Miles Consulting Group, Inc.



THE LATEST IN ONLINE SALES TAX: WAYFAIR VS. SOUTH DAKOTA ORAL ARGUMENTS

Last week the U.S. Supreme Court heard oral arguments in the *Wayfair v. South Dakota* online sales tax case. While the court's decision regarding the matter isn't expected until June, the Justices' questions in the matter reveal that it's far from already settled, and they're divided

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on whether or
not Quill should be
overruled.

[Click here to read more
about the oral arguments
in this case.](#)



THIS YEAR'S OMNIBUS BILL: WHAT ABOUT INTERNET SALES TAX?

A couple weeks ago, Congress passed the 2018 Omnibus Spending Bill after finalizing the language at the last minute. Lawmakers on both sides of the aisle, specifically Rep. Kristi Noem, were pushing to include online sales tax legislation, but ultimately the House's chief deputy whip, Rep. Patrick McHenry, "Signaled...that Noem's measure won't be included in the omnibus and hasn't had enough vetting."



[Click here to read more about this year's Omnibus Spending Bill.](#)

WAYFAIR FILES ONLINE SALES TAX LEGAL BRIEF: WHAT YOU NEED TO KNOW

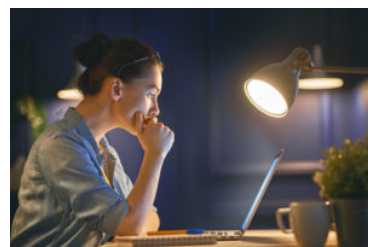
Per our post above, oral arguments were recently heard by the U.S. Supreme Court in the Wayfair Case. But prior to that, the Company filed a legal brief along with two other online retailers: Overstock Inc. and Newegg Inc. Keep reading for a brief summary of their argument for maintaining the [Quill](#) ruling from 1992.



[Click here to read more about Wayfair's Online Sales Tax legal brief.](#)

PENNSYLVANIA AND THE ECONOMIC NEXUS BANDWAGON

As you know from reading our blogs, multistate tax can be difficult to navigate! When businesses sell their products across state lines, they need to think about whether they have taxable presence, or nexus, in the state and if their products are taxable.



Generally companies establish nexus by having a

physical presence in the state. However, several states have recently been pushing the boundaries of defining the physical presence notion in order to generate more revenue. The concept of "economic nexus" is gaining greater momentum. And PA is also on board.

[Click here to read more about Pennsylvania and the Economic Nexus Bandwagon.](#)

FOCUS ON ARKANSAS

This month we travel to the southern state of Arkansas, the Natural State. It is known for its abundant parks and wilderness areas, with terrain encompassing mountains, caves, rivers and hot springs. The rugged Ozarks region in the northwest portion of the state has hiking trails and limestone caves, such as Blanchard Springs Caverns.



The state's diverse geography varies from mountain ranges from the Ozark and the Ouachita Mountains, which make up the U.S. Interior Highlands, to the densely forested land in the south known as the Arkansas Timberlands, to the eastern lowlands along the Mississippi River and the Arkansas Delta.

[Click here to read more about the tax landscape in Arkansas.](#)

Sponsoring the Avalara CRUSH Conference

Miles Consulting Group is a Conference sponsor and will be presenting a session ("An Avalanche of Sales Tax Returns") at the Avalara CRUSH conference from May 9-12, 2018 in Washington D.C. Use this code at checkout for \$100 off your CRUSH registration- **MCG100**



For more information on this conference, [click here](#).

The Next Level Virtual Training

If you have enjoyed attending my Jumpstart Your Rainmaking webinar series, you might be interested in another online training course I am offering in conjunction with the National Association of



Women Business Owners (NAWBO)- Silicon Valley Chapter.

For more information on this training, [click here](#).

To register for this training, [click here](#).

Hurry- it starts June 7th!

What's Up at Miles Consulting?

Speaking:

Monika will be giving a webinar through CPA Academy on "How to Start the Sales and Use Tax Conversation with a Client," on May 9. To register, please [click here](#).

Monika will be speaking about "Sales Tax Hot Topics," at the "2018 Empowering Today's Accountant Seminar," hosted by AFWA Mesa East Valley Chapter and IMA in Mesa, Arizona on May 18. To find out more about this seminar, [click here](#).

Networking:

[NAWBO SV](#)

As the Immediate Past President of the National Association of Women Business Owners, Monika invites you to its next membership meeting in May. Toni Navy, of Toni Navy International, will be talking about business strategies for small businesses. To register for the meeting, [click here](#).

[AFWA](#)

As a member of the Accounting & Financial Women's Alliance, Monika invites you to its Board Installation Dinner at Pedro's Restaurant in Santa Clara on May 24th. For more information on this event, [click here](#).

Educating:

Monika is a featured blogger at [SalesTaxSupport](#). Check out her latest blog [here](#) about the California Manufacturer's Sales Tax Exemption.

Don't forget - We do customized multi-state tax presentations for local accounting firms; invite us to do one at your firm! Stay tuned for upcoming webinars!

For more information, please call us at 408-266-2259.

About Miles Consulting

Miles Consulting Group is a professional services firm specializing in multi-state tax solutions. We address state and local tax issues for our clients, including general state tax consulting, nexus reviews, credits and incentives maximization, income tax and sales/use tax planning, and other special projects. We also specialize in SaaS and other technology industries. For more information visit, www.milesconsultinggroup.com.