



STATES OF AFFAIR

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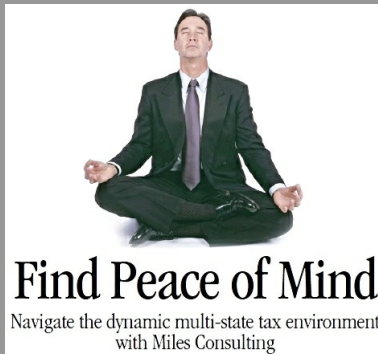
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Greetings!

I hope that everyone is able to breath a sigh of relief, now that tax season is over. And at least here in California, we are thrilled that April showers have indeed brought May flowers!

As Miles Consulting Group begins its 18th year, we take a look at some of the big changes in the sales tax world that took place this past year. We also discuss the 4 latest states that have new economic nexus legislation. Furthermore, we talk about how CA is implementing economic nexus in light of Wayfair. We feature an article about state tax tax credits and incentives in the news. And finally, we put our state spotlight on Minnesota.

And we continue to showcase our new employees. This month we showcase Nichole Whiteman. Read about her below. And speaking of our new employees- checkout the new ["Our Team"](#) page on our website, to find out some interesting tidbits about our group!

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



HAPPY ANNIVERSARY! AND A QUICK LOOK BACK AT THIS YEAR'S BIG CHANGES

A very happy anniversary to Miles Consulting Group! It's hard to believe we're already celebrating our 17th year in business. As you can imagine, we've seen a lot of legislative changes come and go in that time, but the past year specifically has held quite a few noteworthy milestones, especially in the online sales tax debate.

[Click here to read more about what has gone on in the](#)

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[past year in regards to sales tax.](#)



4 STATES WITH NEW ECONOMIC NEXUS LEGISLATION

Following last year's [Wayfair Supreme Court case](#), which set precedent for states to enact [economic nexus provisions](#), legislatures across the country have defined and implemented new online sales tax laws.



Although many states quickly implemented economic nexus provisions and have already started collecting online sales tax, there are some that have decided to take a little bit of extra time.

[Click here to read more about which states have new economic nexus legislation.](#)

WAYFAIR AND CALIFORNIA- YES, INDEED!

It's been over 9 months since the U.S. Supreme Court handed down its landmark decision in [South Dakota v. Wayfair Inc.](#), which made it easier for states to enact nexus triggering legislation, leading ultimately to the collection of sales tax revenue from companies doing business in the state.



[Click here to read more about how the Golden State is affected by the Wayfair decision.](#)

STATE TAX CREDITS & INCENTIVES IN THE NEWS: HOW MUCH FOCUS IS TOO MUCH?

It's no secret that lawmakers use legislation like state tax credits to implement change, such as [standardizing the legal drinking age](#) or [attracting new business to their state](#). Most of the time, credits and incentives DO cater to specific industries or desired activities, like increasing

employment or attracting corporate headquarters to states. But do legislators ever take this method of wielding influence too far?

[Click here to read more how state tax credits & incentives are portrayed in the news.](#)



MILES CONSULTING WELCOMES NICHOLE (Nikki) WHITEMAN

Nikki has over 8 years of experience specializing in sales and use tax. She started her career working for the California Department of Tax and Fee Administration (formerly California State Board of Equalization), where she worked as a sales and use tax auditor. After 3 years with the agency (working out of the San Francisco and San Jose districts), Nikki transitioned into

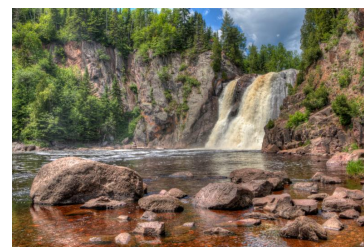


multistate sales and use tax consulting. Nikki works on taxability studies, nexus reviews, tax research, claim for refunds, voluntary disclosures, and audit defense, and with clients in many industries, including interior design, research and development, and software. She is a California licensed CPA, and received her undergraduate degree from UCSC and master's degree from CSUS. If she weren't a state tax consultant, Nikki might be a yoga instructor. Please help welcome Nikki Whiteman to our team at Miles Consulting Group!

FOCUS ON MINNESOTA

Minnesota is a state in the Upper Midwest and northern regions of the United States.

Minnesota is the 12th largest state in area and the 22nd most populous state, where 60% of its residents live



in the Minneapolis-Saint Paul metropolitan area (known as the "Twin Cities"). This area is the center of transportation, business, industry, education, and government, while being home to an internationally known arts community. The remainder of the state consists of western prairies now given over to intensive agriculture; deciduous forests in the southeast, now partially cleared, farmed, and settled; and the less populated North Woods, used for mining, forestry and recreation.

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

What's Up at Miles Consulting?

Networking:

[NAWBO SV](#)

As a member of the National Association of Women Business Owners, Monika invites you to its next meeting on May 21st.

Congrats! Congratulations to Monika for receiving NAWBO- Silicon Valley's Woman of Distinction Award at the organization's annual Crystal Chair Awards on April 23rd.

[AFWA](#)

As a member of the Accounting & Financial Women's Alliance, Monika invites you to its Spring Gala on May 28th. Of course Miles Consulting Group is a sponsor! Mike Aguilera will be speaking about "How to Connect with Anyone in 90 Seconds or Less." To register for the event, [click here.](#)

Educating:

Monika is presenting a technical session and will serve on a panel at Avalara's annual CRUSH conference in Huntington Beach (May 9 & 10). We're excited to attend, educate and sponsor at this year's conference. To find out more about the conference, [click here.](#)

Monika will be giving the following webinar through CPA Academy:

- "Update: Sales Tax Hot Topics for CPAs- SALT issues Affecting Your Clients Today" on Wednesday, May 1st at 4:00 EDT. To find out more about the webinar and to register, [click here.](#)

Our blogs are frequently featured on [Tax Connections](#). To read my our recent blog on Four States With New Economic Nexus Legislation, [click here.](#)

Our team member, John Huk, will be teaching at the Institute for Professionals in Taxation (IPT) conference May 5-10. For more information about IPT, [click here.](#)

Don't forget - We do customized multi-state tax presentations for local accounting firms, specifically related to Wayfair; 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.