



STATES OF AFFAIR

A PUBLICATION OF MILES CONSULTING

Issue 8

August 2018

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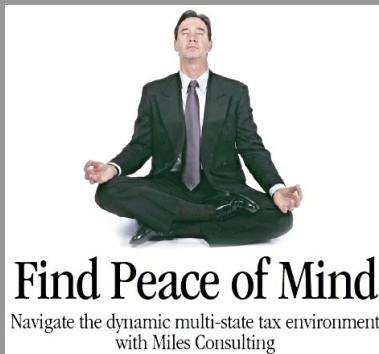
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Greetings!

The calendar may say August, and it still feels like summer, but it is also "back to school" time. In our office, it also feels like M&A and sales tax time. Sales tax is often a significant issue in merger and acquisition transactions. Be sure to give us a call if your company is on either side of an M&A deal!

In other news, I will be speaking about the Wayfair decision this year at the Accounting and Financial Women's Alliance Annual Conference in Kansas City, MO in October, as well as many other times between now and then at CPA firms, consulting firms and other associations. Come join me and learn about the implications of the decision by the High Court on your clients.

Check out some of the multi-state tax articles in this month's newsletter. In the wake of the Wayfair decision, we take a look at which states are enacting economic nexus laws (spoiler alert- it's a lot!). We continue a series about how SaaS is taxed in different states around the country. This month, we explore SaaS in the Southeast and Midwestern States. Lastly, we put our state spotlight on Indiana, the Crossroads of America!

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



ECONOMIC NEXUS IN THE WAKE OF THE WAYFAIR DECISION

In the United States, the sales tax landscape is drastically changing due to the recent U.S. Supreme Court ruling in *South Dakota v. Wayfair, Inc.* In a [previous](#)

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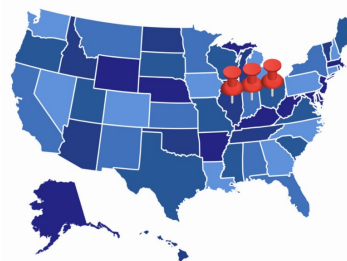
[blog](#), we talked about how the High Court made a landmark decision in June of 2018 that makes it easier for companies to create nexus in states. It ruled in its monumental decision, that it is constitutional for the State of South Dakota to enact an economic nexus law.



[Click here to read more about how more states are enacting economic nexus laws.](#)

WHAT YOU NEED TO KNOW ABOUT THE TAXABILITY OF SAAS IN MIDWESTERN STATES

Lately, we've been looking at the taxability of [Software-as-a-Service](#) (SaaS), cloud computing and electronically downloaded software in various states throughout the country. While some states define these revenue streams as

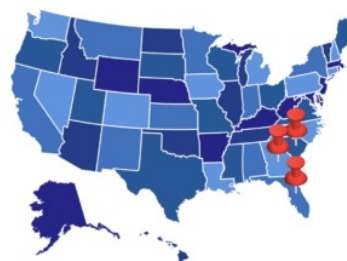


services or tangible items, others are a little less clear, which is why it's important to understand the tax code for each state in which your business has [nexus](#).

[Click here to read more about the taxability of SaaS in Midwestern States.](#)

WHAT YOU NEED TO KNOW ABOUT THE TAXABILITY OF SAAS IN SOUTHEASTERN STATES

When it comes to [Software-as-a-Service \(SaaS\)](#), cloud computing and electronically downloaded software, do you need to collect sales tax from your customer, or pay use tax on purchases? Well, it



depends. Because some states define these as services, tangible property or none of the above, you need to take a look at each state's statutes, regulations, or other guidance to answer the question.

[Click here to read more about the taxability of SaaS in Southeastern States.](#)

FOCUS ON INDIANA

This month we travel to the Crossroads of America, the Midwest state of Indiana. It is known for its farmland and renowned auto race, the Indianapolis 500, held at the Indianapolis Motor Speedway. In the



capital, Indianapolis, theatres and galleries line Massachusetts Avenue. The city's downtown is home to the iconic Soldiers and Sailors Monument, the Canal Walk promenade and the Indianapolis Museum of Art and its wide-ranging collections.

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

What's Up at Miles Consulting?

Networking:

[NAWBO SV](#)

As a Past President of the National Association of Women Business Owners, Monika invites you to its next meeting on September 18th.

[AFWA](#)

As a member of the Accounting & Financial Women's Alliance, Monika invites you to its next meeting on September 25th. Joan McCreary, who is a professional organizer, will be the speaker.

Educating:

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

Philanthropy: We're raising funds in the fight against breast cancer again. It's my 20th year and my goal this year is \$20K. [Click here](#) to check out my page.

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.

