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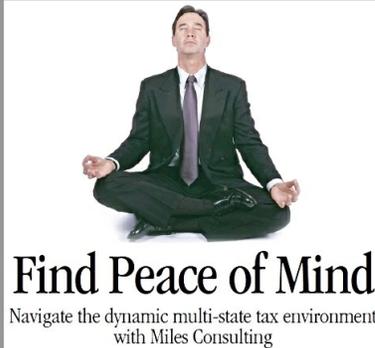
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Greetings!

Don't blink! Summer is almost over. It's that time of the year that makes us say trite things like "where did the year go?" But this year, I do know where it went.

Our team has been working on multistate projects across a huge spectrum of industries and issues. Are you a SaaS company with taxability concerns across the country? A retailer trying to determine how marketplace facilitator laws impact you? Facing a sales tax audit in one or more states? A cannabis company in CA trying to navigate the myriad taxes on that industry? These are examples of just a few of the projects that have kept us busy this summer.

We also continue to assist with Wayfair/nexus analysis, voluntary disclosure agreements (for remediation), and general state tax research.

So- that's where our summer has gone! But there are a few weeks left. We invite you all to enjoy the rest of it!

In the meantime, please check out some important news we are covering this month about the evolving cannabis industry in California. Also featured are articles about SaaS in the Eastern US, and we also discuss sales tax holidays. Finally, we put our spotlight on the Evergreen State of Washington.

Happy Summer,  
Monika Miles & Bill Loew  
Miles Consulting Group, Inc.



**WHAT YOU NEED TO KNOW ABOUT THE TAXABILITY OF SAAS IN 9 EASTERN STATES**

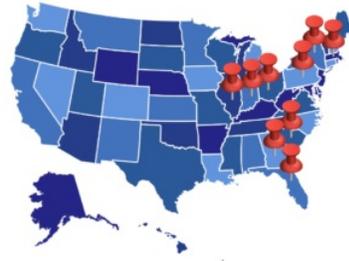
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Join Our Mailing List!

Are you curious if you need to be paying taxes on or charging your customers sales tax on your sales of these revenue streams:



[Software-as-a-Service](#) (SaaS), cloud computing and electronically downloaded software?

The answer is, maybe.

Because these three areas are defined differently by each state, it's important to understand how each state's tax codes approaches them.

Being aware of the tax ramifications in any state your company has established [nexus](#) is incredibly important, especially considering last summer's [Wayfair decision](#). While the U.S. Supreme Court's decision may seem like it was only directed at online sellers, the truth is that multi-state sellers (such as those generating revenue from SaaS and software) are also affected. Because of the ruling, it will be even easier to establish nexus in more states across the country; companies need to know which taxes they're responsible for in regards to SaaS, cloud computing and electronically downloaded software.

[Click here to read more about the taxability of SaaS in 9 Eastern States.](#)

## WHAT YOU NEED TO KNOW ABOUT SALES TAX HOLIDAYS

Although not all states offer sales tax holidays to consumers, 17 states across the country (as well as Puerto Rico) currently offer specific dates where shoppers can buy certain items without paying the sales



tax on them. While they're designed as an incentive for consumers to support local businesses, and they're an interesting approach some states take, it's difficult to know if they're really all that effective in driving the local economy - plus these holidays can cause quite a headache for retailers.

[Click here to read more about sales tax holidays.](#)

## INTRODUCTION TO THE CALIFORNIA CANNABIS INDUSTRY

The cannabis industry is the new hot evolving industry in CA. California became the first state to legalize medical marijuana in 1996. On November 8, 2016, the state's voters chose to



legalize recreational use of marijuana.

The California Tax and Fee Administration (CDTFA) has put together an [online guide](#) to help business owners better understand the tax obligations specific to their cannabis business. In the following article, we will summarize these nuances that business owners need to know about this industry. Also, stay tuned for future articles on this topic.

[Click here to read more about the cannabis industry in California.](#)

## FOCUS ON WASHINGTON

Washington is a state in the Pacific Northwest. It is the 18th largest state and the 13th most populous state. The state was admitted to the union as the 42nd state in 1889.



The Puget Sound in Washington is an inlet of the Pacific Ocean consisting of numerous islands, deep fjords, and bays carved out by glaciers. The remainder of the state consists of deep temperate rainforests in the west; mountain ranges in the west, central, northeast and far southeast; and a semi-arid basin region in the east, central and south, given over to the intensive agriculture. Washington is the second most populous state on the West Coast, after California. Mount Rainier, an active stratovolcano, is the state's highest elevation, at almost 14,411 feet, and is the 2nd topographically prominent mountain in the continental United States, the first being Denali in Alaska.

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

## What's Up at Miles Consulting?

**Employment Opportunities:** We're looking for part-time or full-time team members. We seek individuals who have multistate tax experience, high integrity and intellectual curiosity. This, combined with strong technical skill, work ethic and desire to consult with interesting clients to help them navigate the multistate tax landscape are the foundations for a good candidate for our firm. If interested, please forward resume to [info@milesconsultinggroup.com](mailto:info@milesconsultinggroup.com).

### Networking:

#### [NAWBO SV](#)

As a member of the National Association of Women Business Owners, Monika invites you to its membership meeting on September 17th. The topic for the evening will be about women in local politics.

#### [AFWA](#)

As members of the Accounting & Financial Women's Alliance, Monika and Jeff invite you to its next meeting on

September 24th. The speaker will be Randall Micek of Robert Half who will talk about "The Demand for Skilled Talent: Hiring Managers Face Big Challenges in 2019."

Also, Monika will be speaking at [AFWA's Women Who Count National Conference](#) in Orlando, FL on Monday, October 21. She will be presenting with Kay Gotshall and their workshop will be called "State Tax Duo: Current SALT Hot Topics for Sales Tax and Income Tax."

**Community:**

Monika is at it again- raising money in her 21st year at Making Strides Against Breast Cancer. Check out her page [here](#). Thanks so much for helping us raise \$250,000 over the years.

**Educating/Speaking:**

Our blogs are frequently featured on [Tax Connections](#).

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](http://www.milesconsultinggroup.com).*