



# STATES OF AFFAIR

A PUBLICATION OF MILES CONSULTING

Issue 12

December 2017

## In This Issue

[The Top 8 Significant Sales Tax Issues of 2017](#)

[More Amnesty on the Way!](#)


[South Carolina to Amazon: Collect Sales Tax Now](#)

[Focus on Michigan](#)

[Rainmaking- What will you do differently in 2018?](#)

[What's Up at Miles Consulting](#)

## Download Our Brochure



**Find Peace of Mind**  
Navigate the dynamic multi-state tax environment  
with Miles Consulting

## Quick Links

[Visit Miles Consulting](#)

## Connect With Us



## Contact Us

Greetings!

Today is the winter solstice; today marks the first day of Winter and the shortest day of the year. For those of us who like the sun, the good news is that now the days will get longer again!

As the year comes to a close, the holiday season is upon us. It's time to celebrate with family and friends and be thankful for what we have. It's also an opportunity to look ahead to 2018 and the many wonderful things that the new year will bring!

In the state tax world, here are some hot topics we're covering this month. We explore our picks for the Top 8 Significant Sales Tax Issues of 2017. We also take a look at some new amnesty programs in Connecticut, Ohio, and Rhode Island. This month, our state spotlight is on Michigan. On the rainmaking front, we discuss some important points to think about for generating revenue in 2018!

Happy Holidays to you and yours,  
Monika Miles  
Miles Consulting Group, Inc.



## THE TOP 8 SIGNIFICANT SALES TAX ISSUES OF 2017

As 2017 comes to a close, we thought this would be a good time to reflect on the past year. There have been quite a few notable developments in the online sales tax realm and in multistate issues in general over the last 12 months. Here are 8 developments that we thought were of particular significance, which we've discussed on our blog in the past year.

**Address:** 3150 Almaden  
Expressway, Suite 237  
San Jose, CA 95118

**Phone:** 408.266.2259  
**Fax:** 408.266.6284

**Email:**  
[info@milesconsultinggroup.com](mailto:info@milesconsultinggroup.com)

Join Our Mailing List!

[Click here to read about top 8 significant sales tax issues of 2017.](#)



## MORE AMNESTY ON THE WAY!

Across the U.S., amnesty seems to be a popular topic these days. The Multistate Tax Commission's (MTC) special amnesty program for marketplace retailers recently ended. And a few other states have recently announced their own amnesty programs so that they can benefit from potential increased compliance as well. Connecticut (CT), Ohio (OH) and Rhode Island (RI) are the latest states to roll out amnesty programs of their own. And we expect others to follow. The states administer amnesty programs because they want to induce companies to become compliant by waiving, or limiting penalties and interest for prior unpaid taxes.



[Click here to read more about the upcoming amnesty programs.](#)

## SOUTH CAROLINA TO AMAZON: COLLECT SALES TAX NOW

States are continuing to come up with ways to collect sales tax from online sellers (specifically [third party sellers for Amazon](#)). South Carolina [recently filed a motion](#) in court to force Amazon to collect these taxes and fees on behalf of its third-party sellers.



As it is now, Amazon collects sales tax on items purchased directly from them, but the retail giant does not collect it on sales made on the site by a third party. South Carolina is claiming it could lose more than \$500 million in sales tax if Amazon doesn't begin collecting them now, and is asking the court to require the retailer to charge sales tax and put it into a trust or escrow-type account until the case is settled.

[Click here to read how South Carolina is collecting online sales tax.](#)

## FOCUS ON MICHIGAN

This month takes us to the Wolverine State of Michigan. The origins of this name are obscure, but may be derived from a busy trade in Wolverine furs during the 18th Century.



Its largest city, Detroit, is famed as the seat of the U.S. auto industry, which inspired Diego Rivera's murals at the Detroit Institute of Arts. Also in Detroit is Hitsville U.S.A., the original headquarters of the Motown Record Company. Michigan is home to many great musicians including The Supremes, The Temptations, Stevie Wonder, Smokey Robinson, Bob Seger, Kid Rock and Alice Cooper.

[Click here to read about Michigan's tax landscape.](#)

## RAINMAKING- WHAT WILL YOU DO DIFFERENTLY IN 2018?

We've all heard variations of the quote attributed to Albert Einstein that "insanity is defined as doing the same thing over and over again and expecting different results". Yet, oftentimes we find ourselves doing just that. And it takes someone to remind us



occasionally to make some calculated changes (in our lives, in our work) that may lead to something better. I admit that I'm largely a creature of habit as well. But I also know that when I've opened myself up to trying something new, it's usually a good thing!

[Click here to read what strategies you can use in 2018.](#)

## What's Up at Miles Consulting?

### Networking:

[NAWBO SV](#)

As the Immediate Past President of the National Association of Women Business Owners, Monika invites you to its membership meeting on Tuesday, January 16. The meeting will have a roundtable of entrepreneurial women in business who are experts in their fields. To register for the meeting, [click here](#).

[AFWA](#) - As a member of the Accounting & Financial Women's Alliance, Monika invites you to its next membership meeting on January 23rd. Jennifer Dizon of Hood & Strong will be talking about fraud and will also be giving us a GAAP update. 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!

**Comping up in 2018:**

- We are sponsoring and presenting a session at the Avalara CRUSH conference from May 9-12, 2018 in Washington D.C. Stay tuned for how to join us!
- We'll be presenting more training with CPA Academy. We'll soon roll out dates and topics.

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).*