



STATES OF AFFAIR

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Address: 3150 Almaden

Greetings!

As we get ready to close the books on July and head into August, it's hard to believe that summer is almost over. At Miles Consulting Group, our team has finally decided to spread their wings a little bit and do some summer travel. Our team has been to OR, HI, NJ, GA, NY, TX, and Europe in the last few months. I'm excited to be taking a trip to the East Coast in a few weeks to finally check a few more states off my list (and my goal to get to all 50 states...someday)! We wish you and yours well and hope that you too are able to enjoy some vacations with family and friends this summer. Don't blink! Fall will be here soon.

This month, our technical articles include the second installment in a series on beer brewing and sales tax in California and huge sales tax questions every marketplace facilitator should consider. We also discuss significant effects of the Wayfair Decision four years later. Lastly our state of the month spotlight is on South Dakota.

Enjoy summer, stay cool & hydrated!

Fondly,
Monika Miles & Bill Loew
Miles Consulting Group, Inc.



BEER BREWING AND SALES TAX IN

Expressway, Suite 110
San Jose, CA 95118

Phone: 408.266.2259

Email:
info@milesconsultinggroup.com

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CALIFORNIA- PART II

In our [first beer blog in April](#) we gave brewers an overview of how



California's sales and use tax applies to the beer brewing industry. In this beer blog we do a quick overview of some sales and use tax basics and then we share some more helpful tips so your tax reporting is as clean and crisp as your beer.

To read more about what you need to know about beer brewing in California, [click here](#).

HUGE SALES TAX QUESTIONS EVERY MARKETPLACE FACILITATOR SHOULD CONSIDER

A marketplace facilitator (or "MPF") is a business or organization that contracts with third parties ("sellers") to sell goods or services on its platform, facilitating the sales that arise (such as Amazon or Etsy). As the name seems to indicate, these companies facilitate sales of goods or services between a seller and a buyer – but generally the MPF does not take title to or even carry the inventory. Following the [2018 South Dakota vs. Wayfair](#) U.S. Supreme Court decision eliminating the physical presence standard for sales tax nexus, most states have in the last 4 years started requiring the marketplace facilitators to collect and remit the sales tax on behalf of the third party sellers. This places a burden on MPFs to be the company which collects and remits and reports the sales tax to the various states in which they've established nexus.



To read more about huge sales tax questions that every marketplace facilitator should consider, [click here](#).

SIGNIFICANT EFFECTS OF THE WAYFAIR DECISION FOUR YEARS LATER

It is hard to believe that it has been just over four years since the landmark decision in the Supreme Court case of [South Dakota v. Wayfair \(2018\)](#) that changed the sales tax landscape across the country.



To read more about the effects of the Wayfair decision four years later, [click here](#).

FOCUS ON SOUTH DAKOTA

So, in honor of the 4 year anniversary of that ruling, we travel to the Upper Plains state of South Dakota. South Dakota is



the 5th least populous state in the U.S. and is also the 5th least densely populated state in the country. The state is bisected by the Missouri River, dividing the state into two geographically and socially distinct halves, known to residents as “East River” and “West River.”

To read more about South Dakota, [click here](#).

What's Up at Miles Consulting?

Networking:

[NAWBO-SV](#)

Miles Consulting will be a sponsor of the organization's annual Crystal Chair awards event on September 20, 2022. Past President of the chapter, Monika Miles received the Chapter's Woman of Distinction Award at the event in 2019. For more information or to register, [click here](#).

All business professionals are invited to attend the Women's Networking Alliance's 15th Annual Fall Mixer and Small Business Summit! It will be virtual this year on September 29 and 30. For more information on the event, [click here](#).

[AFWA](#)

Please join us for networking and education at the Women Who Count National Conference in Chicago, IL from October 25-28. For more information about the conference, [click here](#).

Educating/Speaking:

Monika Miles will be conducting a webinar presentation on August 16 with Avalara. It will be titled "How You Can Grow Your Small Practice with Sales Tax Compliance." For more information on this webinar, email [Miles Consulting Group](#).

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 & taxability reviews, audit support, voluntary disclosure agreements, and other special projects. We also specialize in SaaS and other technology industries. For more information, visit www.milesconsultinggroup.com.