



# STATES OF AFFAIR

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## Greetings!

As the calendar reminded us that summer officially started on June 20<sup>th</sup>, we couldn't help but notice that it was also the 3-year anniversary of the *South Dakota vs. Wayfair* decision by the US Supreme Court on 6/21/2018. Since we were the only ones geeky enough to actually notice that, we thought we'd share that most important tidbit with you! That ruling significantly changed not only OUR lives as we consult daily on economic nexus and the follow up legislation related to marketplace facilitators, but also the made a huge impact on the clients that reach out to us for guidance. Who would have thought we'd still be having these discussions after 3 years? Well, we did!

Please check out our multistate articles in this month's newsletter. We discuss how Missouri is last state to enact economic nexus legislation. We also revisit and discuss the taxability of SaaS in 18 key states. We discuss how the Wayfair decision is complicating more than just sales tax, and finally our state spotlight is on Georgia, the Peach State.

So, starting with your summer BBQ's (speaking of peaches – they are awesome grilled outside with a little butter and brown sugar), and vacations (our team is taking some), we wish you and yours a very happy summer.

Happy Summer!

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

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**Address:** 3150 Almaden  
Expressway, Suite 110  
San Jose, CA 95118

**Phone:** 408.266.2259

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

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## MISSOURI- THE LAST STATE TO ENACT ECONOMIC NEXUS LEGISLATION

The 2018 U.S. Supreme Court ruling in [South Dakota v. Wayfair](#) has changed the dynamic of sales tax in a number of ways. Where almost every state in the union has already enacted economic nexus legislation for remote sellers, states like Florida and Missouri have been late to the party to impose sales tax with respect to seller's economic nexus in the state. On April 19, 2021, Florida lawmakers finally joined the other 43 states to impose an economic nexus threshold, and now Missouri is also set to finally pass a similar law.



[Click here to read more about how Missouri is the last state to enact economic nexus legislation.](#)

## WHAT TO KNOW ABOUT THE TAXABILITY OF SAAS IN 18 KEY STATES

[Software-as-a-Service \(SaaS\)](#) products are a sticky subject within tax law, even more so once economic nexus gets

thrown into the mix. Most of the complication is due to the different SaaS definitions state to state, in addition to little uniformity when it comes to SaaS tax legislation. Additionally, while SaaS has grown in popularity as a delivery method over the last handful of years, legislation has been slow to catch up. However, over 20 states now assess sales tax on the SaaS revenue stream, but for different reasons.



[Click here to read more about what you need to know about the taxability of SaaS in 18 key states.](#)

## WHY THE WAYFAIR DECISION IS COMPLICATING MORE THAN JUST

## SALES TAX

It's been nearly three years, but the Wayfair decision is still impacting businesses in unexpected ways.



For an in-depth overview of South Dakota v. Wayfair (2018) and its impact on states and retailers alike, please [click here](#).

As a result of the decision in that case, almost every state with a general sales tax has implemented what many in the business refer to as 'Wayfair laws.' More specifically, economic nexus and marketplace facilitation legislation.

[Click here to read more about how the Wayfair decision complicated more than just online sales tax.](#)

## FOCUS ON GEORGIA

The last of the original thirteen colonies is Georgia, the Peach State. Georgia is also known as the Empire State of the South. The state's terrain spans coastal beaches, farmland and mountains.



[Click here to learn more about the tax landscape in Georgia.](#)

## FIRM HAPPENINGS

We are both happy and sad to share that our intern, Raman Burmy will be leaving us this month as she embarks on her full-time job with PwC next month. We are certainly sad to see her go, as she is a delightful young lady with a great personality, curiosity about technical things, and a very good heart. But we are also excited for her to take on "Big Four" and learn from those experiences as well. With some state tax project experience gleaned at our firm, and entering PwC with a few parts of the CPA exam under her belt already, we know she'll be a huge asset to them! Congrats Raman – we'll miss you!



Raman's going away party was a good reason to largely get our team together for the first time since last March as well. Here's a good picture of many of our team members after lunch at Maggiano's.

## What's Up at Miles Consulting?

### Networking:

#### [NAWBO-SV](#)

Due to the coronavirus, NAWBO'S events are now virtual. You can join us on the 3rd Tuesday of each month at 4:30 for informative Zoom calls on a variety of topics. Entry is free for both members and non-members at this time. Join us for camaraderie, information sharing and a glass of wine!

#### [AFWA](#)

Due to the coronavirus, AFWA's events are currently suspended. Stay tuned to updates on upcoming events.

### Educating/Speaking:

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

On June 10<sup>th</sup> Monika Miles spoke (virtually) at the Arizona Association of Accounting and Tax Professionals' 2021 spring webinar series. Her topics to the CPAs and enrolled agent group included current hot topics in sales tax such as updates on economic nexus, marketplace facilitator laws, and the current landscape of expanding the tax base, plus some touch on income tax issues. Check out the AAATP [here](#).

Senior Manager, John Huk, is a member of the Institute of Professionals in Taxation's ("IPT") 2021 Sales Tax School II Committee. As a committee member John presented at Georgia Tech in Atlanta from June 6 to June 11 on a wide range of sales and use tax issues. John lectured on Statistical and Block Sampling in sales and use tax audits and the Retailing Industry. In addition, he led breakout sessions on Constitutional Law, Taxation of Computer Software and Services, eCommerce, Leasing, Advanced Audit Management, Manufacturing, Oil and Gas, Construction Contracting, Managing Sales and Use Tax Functions and Tax Planning. This is John's fifth year as a presenter at IPT's School II. For more information on the IPT organization, please [click here](#).

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