



STATES OF AFFAIR

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Greetings!

As the calendar turned officially to summer last week, we had a lot of things to stop and reflect upon. The first day of summer, June 21st, was also the 4 year anniversary of the *South Dakota v. Wayfair* decision. If you follow our blogs and newsletters at all, you know that the US Supreme Court decision was a huge game-changer for companies selling products and services across the United States. Prior to the ruling in summer of 2018, “physical presence” was the standard that companies had to meet before they were subject to sales tax collection in a state. Now, all 45 states that impose a state-level sales tax have embraced the standard of “economic nexus”, based on the amount of sales into a state to determine whether compliance is required. While the ruling initially was really aimed at companies selling at retail to individual consumers, it has had a huge impact on B2B sales, software companies, SaaS companies, etc. After four years, it’s clear that questions in this area still abound, and we’re happy to continue to answer them and help companies become compliant and stay compliant.

This month, our technical articles include tax legislation updates from 2022 that you need to be aware of and Colorado sales tax changes retailers need to know now. We also discuss an update to the California Partial Manufacturing Sales and Use Tax Exemption.

Finally, we’d like to extend a huge congratulations to a member of the Miles Consulting team - Victoria Rankin and her new husband, Howard Dunerway! They got married earlier this month!

Enjoy summer, stay cool & hydrated!

Fondly,

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TAX LEGISLATION UPDATES FROM 2022 THAT YOU NEED TO BE AWARE OF

Tax legislation is constantly evolving, and it can be nearly impossible to keep track of all the nuances. That's why, for our multistate readers, we believe it's helpful to have a state tax consulting partner to help. It is crucial to stay as up to date as possible to ensure you meet all of your sales (and other state) tax obligations. In this article, we dive into some of the most relevant 2022 tax reforms we have seen so far this year.



To read more on tax legislation updates from 2022, [click here](#).

IMPORTANT COLORADO SALES TAX CHANGES RETAILERS NEED TO KNOW NOW

Sales tax legislation is constantly evolving, and while the changes can be complex and difficult to keep up with, sometimes the legislation is actually an attempt to simplify the sales tax obligations already present in the state. Colorado is one state that is working on changing their complex sales tax legislation.



To read more about Colorado sales tax changes for retailers, [click here](#).

UPDATE TO THE CALIFORNIA PARTIAL MANUFACTURING SALES AND USE TAX EXEMPTION

Since 2014, qualified companies have been eligible for a partial exemption from sales tax

for purchases of machinery and equipment used in qualified manufacturing and research and development



activities. California was late to the table, as most states have long had exemptions for such purchases. The exemption has also been unique in that it has been a partial exemption, and allowable only on the first \$200 million of qualified purchases.

To read more about the California Partial Manufacturers Sales and Use Tax Exemption, [click here](#).

MILES CONSULTING CELEBRATES!

This month we were happy to get together and celebrate the wedding of our own Victoria Rankin and her husband, Howard Dunerway! Our team met for lunch at Garre Winery & Vineyard in Livermore to cheer the happy couple.



What's Up at Miles Consulting?

Networking:

[NAWBO-SV](#)

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:

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.