



STATES OF AFFAIR

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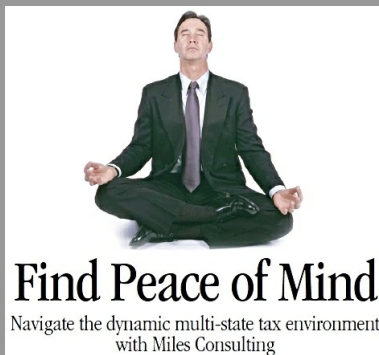
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Greetings!

May is typically a month of celebrations. We celebrate the unofficial start to the summer season and all of the heroes who have served our country, plus the many grads and moms. Here at Miles Consulting Group, May also found us training and presenting (John at IPT; Monika at CRUSH), networking here locally and celebrating some of our local sports teams in the championships- Go Warriors!

Check out some of the multi-state tax articles in this month's newsletter. We take a look at how resale certificates and online sales tax are related. As the Wayfair case continues to create waves in the sales tax world, we take a look at further developments on how CA is implementing economic nexus. We also talk about two other states that are in the process of enacting economic nexus legislation. And finally, we put our state spotlight on the Keystone State of Pennsylvania.

Happy Spring!,
Monika Miles
Miles Consulting Group, Inc.



WHAT YOU NEED TO KNOW ABOUT RESALE CERTIFICATES & ONLINE SALES TAX

If you've been following this blog, you know we've shared a lot about [online sales tax legislation](#) and how it affects online retailers. But what about ecommerce websites that purchase items at



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wholesale with the purpose of turning around and selling them to consumers?

If there weren't a special exemption, online retailers would need to pay sales tax on the wholesale items, only to turn around and have their customers pay it again when they buy their products, resulting in double taxation. This is where resale certificates come in.

[Click here to read more about how resale certificates affect sales tax.](#)

2 STATES WITH POTENTIAL NEW ECONOMIC NEXUS LEGISLATION

Recently, we looked at states with new [economic nexus legislation](#) pending after the [Wayfair Supreme Court](#) ruling this past summer.



We'll look at states with pending [online sales tax provisions](#). We'll be keeping an eye on them in the coming months.

[Click here to read more about Florida and Arizona and what they are doing with potential economic nexus legislation.](#)

WAYFAIR AND CALIFORNIA- YES, INDEED! PART 2

It has been almost a year since the U.S. Supreme Court handed down its landmark decision in [South Dakota v. Wayfair Inc.](#) (June 2018), making it easier for states across the country to enact nexus triggering legislation, and ultimately leading to the collection of sales tax from companies doing business in various states.



[Click here to read more about how some new legislation has changed economic nexus in CA.](#)

HAPPY ANNIVERSARY TO JEFF OLEVSON!

This month marks Jeff's 3rd anniversary at Miles Consulting Group. Before Jeff dove into the field of state tax, he studied and worked as a meteorologist. Now, he enjoys working as a tax accountant in the field of sales tax! When Jeff is not working, he enjoys doing volunteer projects for various organizations. He has been part of the National Stuttering Association (NSA) for 17 years, where he co-leads a support group for people who stutter in the

Silicon Valley. He is also a Sunnyvale Rotarian where he enjoys volunteering with youth services and enjoys being part of the Accounting and Financial Women's Alliance (AFWA). If he were not a state tax consultant, Jeff would be a teacher. Please congratulate Jeff on his anniversary at Miles Consulting Group!



FOCUS ON PENNSYLVANIA

Pennsylvania, a northeastern state and one of the 13 original colonies, has a diverse terrain, which includes wide stretches of farmland, national forests and mountains. Philadelphia, the Keystone State's largest city, displays its rich history in Independence Hall (where the Declaration of Independence and Constitution were signed) and the Liberty Bell, an enduring symbol of American Freedom. It was the second state to ratify U.S. Constitution, on December 12, 1787.

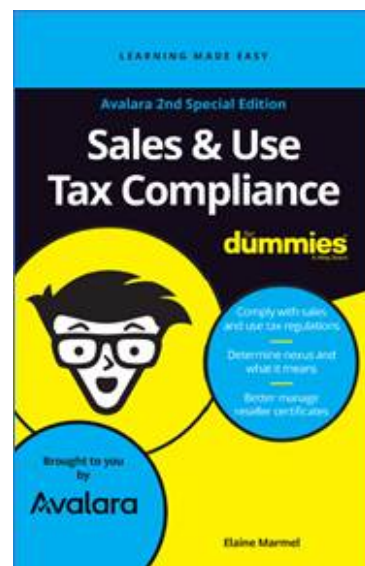


[Click here to read more about the tax landscape in Pennsylvania.](#)

AVALARA/CRUSH

Monika attended and presented a couple sessions at Avalara's 4th annual CRUSH event in Huntington Beach earlier this month. Hot topics, of course, were nexus, Wayfair, registering in various states, and how all this activity on the sales tax side might affect income tax as well. Still have some questions? Call us.

Through our partnership with Avalara, we'd like you to check out this [complimentary resource](#).



What's Up at Miles Consulting?

Networking:

[NAWBO SV](#)

As a member of the National Association of Women Business Owners, Monika invites you to its next meeting on June 18th.

Congrats! Congratulations to Monika for receiving NAWBO- Silicon Valley's Woman of Distinction Award at the organization's annual Crystal Chair Awards on April 23rd.

[AFWA](#)

As members of the Accounting & Financial Women's Alliance, Monika and Jeff invite you to its Spring Gala on May 28th. Of course, Miles Consulting Group is a sponsor! Mike Aguilera will be speaking about "How to Connect with Anyone in 90 Seconds or Less." To register for the event, [click here](#).

Educating/Speaking:

Our blogs are frequently featured on [Tax Connections](#). To read my our recent blog on Four States With New Economic Nexus Legislation, [click here](#).

Don't forget - We do customized multi-state tax presentations for local accounting firms, specifically related to Wayfair; 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.

