



STATES OF AFFAIR

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Greetings!

If you're like us, you are probably excited about getting out into the world again. Some of our vaccinated team members have recently ventured out to professional lunches (imagine that), some spirited golf matches, and we're engaging in some in-person training sessions again as well (see below). While our office isn't fully open yet (and most of our employees worked remotely even before COVID-19, so we'll never be a "full house" in the office), we are eager to begin to transition some team members to a few days in office in the upcoming months. That said, as we reflect back on the last year, our clients kept us incredibly busy, and we see the upcoming months as continuing down that road. If calls with prospective clients in the last couple weeks are any indication, we will continue to see consumer products companies with questions about operating in the marketplace facilitator space (more and more every day), taxability of software, SaaS, and digital (including artificial intelligence, or AI), audit support (in California, New York, Washington, and others), and retroactive remediation (in the form of voluntary disclosure and/or registration and back filing of sales tax returns). We're also assisting with M&A matters and US sales tax matters for foreign companies. Recent clients have hailed from Germany, Norway, the UK and Poland, to name a few!

Please check out our multistate articles in this month's newsletter. We discuss some recent tax updates in Florida, Maryland and Oregon. We also talk about what increased ecommerce means for online retailers, and we explain if Wayfair laws need reform to reduce the burden on retailers. Lastly our state spotlight is on Nebraska, the Cornhusker State.

Finally, from our team to yours, welcome back to the world and the "new normal",

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

Phone: 408.266.2259

Email:
info@milesconsultinggroup.com

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whatever that is. We look forward to hearing about your upcoming vacations (and telling you about ours) as the summer heats up! Stay safe out there!

Happy Summer!

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

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WHAT YOU NEED TO KNOW ABOUT RECENT TAX CHANGES IN FLORIDA, MARYLAND, AND OREGON

The past few years have seen incredible and widespread changes to online sales tax legislation across the country. A

large number of these changes stem from the [2018 Wayfair decision](#), which prompted many states to adopt economic nexus and marketplace facilitation legislation.



[Click here to read about what you need to know about recent tax changes in Florida, Maryland, and Oregon.](#)

WHAT INCREASED ECOMMERCE MEANS FOR ONLINE RETAILERS

While the world has been dealing with the impacts of the COVID-19 pandemic, online retailers have been dealing with an additional issue: the tax implications of increased ecommerce.



As a result of stay-at-home orders, social distancing and health concerns, consumers have turned to online retailers for their shopping. Many of these retailers have seen huge spikes in business, which proved to be a well-timed life preserver as the economic effects of the pandemic took hold last year.

[Click here to read more about what increased ecommerce means for online retailers.](#)

DO WAYFAIR LAWS NEED REFORM TO REDUCE THE BURDEN ON RETAILERS?

If you're at all involved in the tax world, whether on the accounting side or as a business owner, you should be well aware of the 2018



Wayfair ruling at this point. 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 Supreme Court's 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, the ruling opened the door for economic nexus and marketplace facilitation legislation to be implemented across the country.

[Click here to read more about if Wayfair laws need reform to reduce the burden on retailers.](#)

FOCUS ON NEBRASKA

This month, we take a journey out west to Nebraska, where early settlers roamed the state. It used to be nicknamed the "Tree Planter's State," but was changed in 1945 to the "Cornhusker State." Husking corn was done by hand by early settlers of course (before the invention of husking machinery). The University of Nebraska athletic team is called the Cornhuskers.



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

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 10th Monika Miles will be speaking (virtually) on the Arizona Association of Accounting and Tax Professionals' 2021 spring webinar series. Her topics to the CPAs and enrolled agent group will include 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 will be presenting at Georgia Tech in Atlanta from June 6 to June 11 on a wide range of sales and use tax issues. John will be lecturing on Statistical and Block Sampling in sales and use tax audits and the Retailing Industry. In addition, he will be leading 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 attending the training, 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.