



STATES OF AFFAIR

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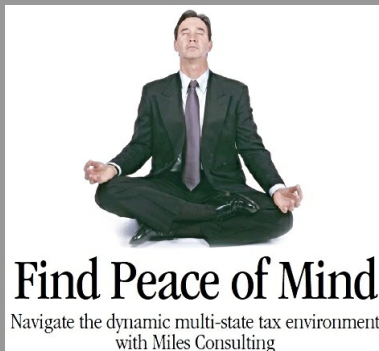
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Greetings!

Is that rain that we have been receiving? Is the air becoming more clear? The rain is definitely a welcome sight; it marks the end of a 250+ day dry spell for many parts of the San Francisco Bay Area. How's it look where you are?

In light of the recent Thanksgiving holiday, it's a great time to say Thank You to all of my readers. We can probably agree that there's not enough gratitude and true thankfulness in the world, and I think we need to get back to some of the basics - saying please and thank you (and meaning it), opening doors for each other (actual doors as well as those related to opportunities for others), treasuring our families (even when they don't agree with our every belief), and opening our hearts and homes to those who are less fortunate.

After all that, check out some of the multi-state tax articles in this month's newsletter. We take a look at plans for Texas to enact legislation in response to the Wayfair case. And we give an overview of the 2019 state sales tax rankings. Lastly, we put our state spotlight on the Tar Heel State of North Carolina!

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



TEXAS JUMPS ON THE ECONOMIC NEXUS BANDWAGON!

Earlier this year, the Supreme Court handed down its landmark decision in *South Dakota v. Wayfair Inc.*, which made it easier for companies to create nexus in states. In turn, this made it easier for states to collect revenue from companies doing business in these states.

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Join Our Mailing List!

In a [previous blog](#), we reported that Texas is making plans to join many other states by jumping on board the economic nexus bandwagon. The Texas comptroller recently unveiled plans to move this legislation forward.



[Click here to read more about how Texas is jumping on the economic nexus bandwagon.](#)

A HELPFUL OVERVIEW OF THE 2019 STATE SALES TAX RANKING

Over the past few years we've seen how companies have determined where to base operations based on considerations like [sales tax](#), [credits and incentives](#), and overall business climate. When it comes to running a business, which states are friendliest and which are most unfavorable?



The Tax Foundation's [2019 State Business Tax Climate Index](#) compiles various state details to offer a fascinating comparison for corporate leaders. Keep reading for an overview of how the various states stack up next to each other, especially in regards to sales tax.

[Click here to read more on an overview of the 2019 state sales tax ranking.](#)

FOCUS ON NORTH CAROLINA

The Tar Heel State is a southeastern U.S. state with a landscape ranging from Atlantic Ocean beaches to the Appalachian Mountains.

Charlotte, the state's largest city, is home to the NFL's Carolina Panthers and museums, such as the NASCAR Hall of Fame. The state motto ("First in Flight") honors the Wright Brothers, who flew their first plane in Kitty Hawk on the Outer Banks.



North Carolina provides a large range of recreational activities, from swimming at the beach to skiing in the mountains. North Carolina also offers everything from theme parks to lighthouses.

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

TIS THE SEASON TO BE THANKFUL!

Most of you who visit our blog are looking for insightful articles on State Tax matters. And I hope you agree that we generally deliver in that regard. But this holiday season, I'm taking a moment to reflect on the many things I'm thankful for in my life and I wanted to share them in this space. And of course it starts with you- my clients, friends and colleagues who support me in this crazy endeavor!



[Click here to read more about why we're thankful this season.](#)

What's Up at Miles Consulting?

Networking:

[NAWBO SV](#)

As a Past President of the National Association of Women Business Owners, Monika invites you to its holiday luncheon on Tuesday, December 11th. To register for this event, [click here](#).

[AFWA](#)

As a member of the Accounting & Financial Women's Alliance, Monika invites you to its Holiday Dinner at Bucca di Beppo Restaurant in Campbell on Tuesday, December 11th.

Educating:

Monika is a featured blogger at [SalesTaxSupport](#). Check out her latest blog [here](#) about the California Manufacturer's Sales Tax Exemption.

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.