



# STATES OF AFFAIR

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**Address:** 3150 Almaden Expressway, Suite 110

## Greetings!

Happy Winter! Wait, it's not officially winter yet, but it sure feels like it. It's been a bit chilly here in California these last few weeks, but we know we'll get little sympathy from our friends on the East Coast and Midwest! CA also saw its first big storm in over 6 months, and the rain was a welcome sight after all those fires. Here's hoping that we see more rain as the seasons change!

November is the traditional month of giving thanks. And earlier this month we also celebrated Veterans Day. Even though we find ourselves at the tail end of the month with this newsletter, we'd still like to give a hearty thank you to all of the veterans out there for their service and sacrifice to our country. And we also hope that you and yours had a nice Thanksgiving, and celebrated in the "2020 Way"! Hopefully, next year, we'll be back to partying like it's 1999. Wait, are we dating ourselves?

When you're walking that treadmill today to work off the turkey, sides, and pies, please check out our multistate articles in this month's newsletter. We explore how the pandemic will impact sales tax in the long run and the taxation of distance learning. Our state spotlight is on Mississippi, known as the land of Dixie. And lastly, we take a moment to acknowledge all that we are thankful for this holiday season. As you head into the final month of 2020, let us know if we can support you in any way with year end analyses of your sales tax exposure, state income tax provisions, or any other "special projects" in our area that you'd like to check off the list in 2020!

We hope you and yours continue to be safe and healthy!

Happy Holidays!

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Fondly,  
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## HOW WILL THE PANDEMIC IMPACT SALES TAX IN THE LONG RUN?

As states across the nation continue to struggle with immediate concerns related to the pandemic, lawmakers are turning their sights to the future and looking for ways to make up the massive budget shortfalls brought on by COVID-19. One potential avenue is sales tax. There are a variety of ways that legislators could change or implement sales taxes to increase revenue. In the following article, we'll examine these and other long-term changes that we may see over the coming months and years as a result of the pandemic.



[Click here to read more about the impact of the pandemic on Sales Tax.](#)

## WHEN IS DISTANCE LEARNING SUBJECT TO TAXATION? IT DEPENDS.

Just like the many employees who have been forced to adapt to remote working, students across the nation have transitioned to distance learning as a result of the pandemic. While universities have previously offered online options for a minority of classes, the pandemic has rapidly pushed the majority of instruction online.



[Click here to read more about the taxation of distance learning.](#)

## FOCUS ON MISSISSIPPI

This month we travel to the land of Dixie, the southern state of Mississippi. The state is the 32nd largest



and 34th most populous of the 50 states. The state is heavily forested with over half of the state's area covered by wild trees including mostly pine, as well as cottonwood, elm, hickory, oak, pecan, sweetgum and tupelo.

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

## It's the Season to be Thankful!

Many of you visit our blog for insightful articles about state tax matters.

However this week, we'd like to stop for a moment and reflect on the past year and on the things that we have to be thankful for.



[Click here to read more about our reflection of the past year.](#)

## 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 our annual Gala to take place later this year.

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