



# STATES OF AFFAIR

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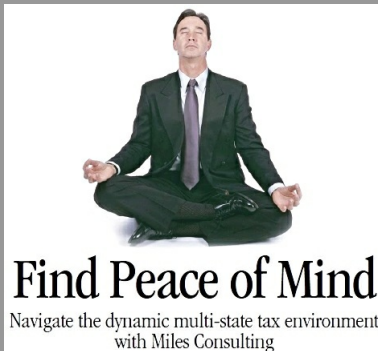
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Greetings!

Welcome to Fall! We officially welcomed the fall season on Monday, September 23rd. That day is also known as the Autumnal Equinox. On this day, the sun was directly over the equator and signifies an equal amount of day and night around the world.

Next week, we'll also officially be in October- Breast Cancer Awareness Month, and our "Monika's Miles" team will be fundraising again for the American Cancer Society's Making Strides Against Breast Cancer. It's our 21st year raising money for this cause. Thank-you to all our friends, colleagues, and clients who have helped us raise over \$250,000 in these years. [Click here](#) to find out more and to donate, if you wish!

Please check out the multistate news we are covering this month. We discuss some important state tax requirements you need to know for recreational marijuana. Also featured are articles about new tax laws that go into effect on October 1, and we also talk about the Chicago Lease Tax. Finally, we put our spotlight on the Palmetto state of South Carolina.

Happy Autumn,  
Monika Miles & Bill Loew  
Miles Consulting Group, Inc.



## NEW STATE TAX LAWS EFFECTIVE OCTOBER 1, 2019: WHAT YOU NEED TO KNOW

Are you curious what state tax updates are on the horizon? October 1, 2019 is a big date coming up; numerous states have new [online sales tax](#) provisions, amnesty programs and other legislative changes going

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[Click here to read more about some new tax laws effective October 1, 2019.](#)



## ECONOMIC NEXUS AND EXEMPT SALES?

If you're an avid reader of our blog, you know that economic nexus is the hot topic when it comes to determining if a company has created taxable presence in a state. Since the Supreme Court's decision in [\*South Dakota v. Wayfair Inc.\*](#) in June 2018, we've been helping clients to make sense of this somewhat confusing concept. While physical presence nexus (employees, inventory, office space) in a state is also still in play and creates a filing requirement, companies find themselves tripping into nexus much more quickly now because of the sales and transaction thresholds of economic nexus legislation, which varies from state to state.



[Click here to read more about what goes into the determination of economic nexus.](#)

## IMPORTANT STATE TAX REQUIREMENTS YOU NEED TO KNOW FOR RECREATIONAL MARIJUANA

The cannabis industry has grown over the past several years as more states have legalized recreational use. This means that new companies are popping up to fill the demand, translating to higher revenue from the additional state and local business taxes.



What exactly do state tax requirements look like for the cannabis industry? This guide will provide a quick overview of the states where recreational marijuana is currently legal.

[Click here to read more about state tax requirements for recreational marijuana.](#)

## THE CHICAGO LEASE TAX: IMPORTANT DETAILS FOR SAAS COMPANIES

Understanding [sales tax compliance for SaaS companies](#) is difficult. Some states tax it, some don't. But what about cities?

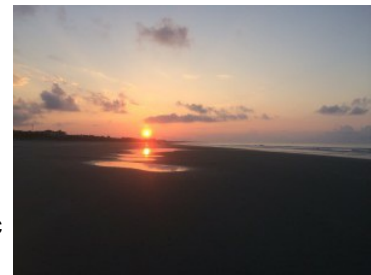


Although Illinois doesn't tax SaaS at the state level, Chicago's Personal Property Lease Transaction Tax (or Chicago lease tax) is one that these types of businesses need to know about. While it's not a sales tax, it's applicable to any entity leasing personal property - including cloud services - to customers in the city.

[Click here to read more about the Chicago Lease Tax.](#)

## FOCUS ON SOUTH CAROLINA

South Carolina is a state in the Southeastern United States and the easternmost state of the Deep South. The state can be divided into three geographic areas. From east to west: the Atlantic coastal plain, the Piedmont, and the Blue Ridge Mountains. Locally, the coastal plain is referred to



as the Low Country, and the other two regions as the Midlands and the Upstate respectively. The Atlantic coastal plain makes up two-thirds of the state. Its eastern border is the Sea Islands, a chain of tidal and barrier islands.

The state has a humid subtropical climate, although high elevation areas in the upstate area have few subtropical characteristics than areas on the Atlantic coastline. In the summer, South Carolina is hot and humid. Winter temperatures are much less uniform in South Carolina. Snowfall is somewhat uncommon in most of the state, while coastal areas receive less than an inch annually on average.

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

## What's Up at Miles Consulting?

**Employment Opportunities:** We're looking for part-time or full-time team members. We seek individuals who have multistate tax experience, high integrity and intellectual curiosity. This, combined with strong technical skill, work ethic and desire to consult with interesting clients to help them navigate the multistate tax landscape are the foundations for a good candidate for our firm. If interested, please forward resume to [info@milesconsultinggroup.com](mailto:info@milesconsultinggroup.com).

**Networking:****[NAWBO SV](#)**

As a member of the National Association of Women Business Owners, Monika invites you to its membership meeting on October 15th.

**[AFWA](#)**

As members of the Accounting & Financial Women's Alliance, Monika and Jeff invite you to its next meeting on October 22nd. The speaker will be Tina Gregory of Early Growth Financial Services who will talk about cryptocurrency.

Also, Monika will be speaking at [AFWA's Women Who Count National Conference](#) in Orlando, FL on Monday, October 21. She will be presenting with Kay Gotshall and their workshop will be called "State Tax Duo: Current SALT Hot Topics for Sales Tax and Income Tax."

**Community:**

Monika is at it again- raising money in her 21st year at Making Strides Against Breast Cancer. Check out her page [here](#). Thanks so much for helping us raise \$250,000 over the years.

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