



STATES OF AFFAIR

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Greetings!

Have you ever stood on ledge above a cliff and had a 25-year old stand behind you and say something like “Just take one really large step forward?” If so, you’ve either done bungee jumping, zip-lining, or you’re planning your kid’s wedding. Wait, did I type that out loud? Outside of helping to navigate sales tax issues so our clients don’t feel like they are out on that ledge alone, we are taking some interesting personal leaps this fall!

Bill and I both have kids (kids?) getting married in the upcoming weeks, and while they each have already taken those large steps forward with their respective partners, it’s also a leap for us as parents (and step-parents). And just this week, I took a jaunt to Catalina Island and did zip-lining for the first time. If you’ve never done it, I highly recommend it. Once the dread fear subsides, it’s an exhilarating rush. That first step forward off the platform is truly a test. You’re up there, with other people, your spouse, the guides, the harness, all locked in ready to go. And you are NOT NOT jumping at that point. I think I said something about being a little nervous and the guide just touched my back a bit and said “one big step”. I wasn’t NOT jumping! We’ve all metaphorically felt that rush/fear a few times before – changing jobs, entering into a new relationship, learning a new skill. Tax consulting is a conservative business and we make it a practice not to take our clients up to that proverbial ledge – rather keeping them down here on Earth! Although I HAVE talked a few clients down off the ledge in my career! Leave the sales tax to us. Step away from the edge! And we’ll take the crazy leaps on our own time. Are those wedding bells I hear...or the rush of the air at 30mph on that zip line?

Please take a few minutes to enjoy this month’s articles. We give you an update on cannabis taxation in California. We also

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discuss what you need to know about taxation of streaming services. Finally our state spotlight this month is on Tennessee, the Volunteer State.

Happy Autumn!

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

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AN UPDATE ON CANNABIS TAXATION IN CALIFORNIA

As with any new or evolving industry, the taxation of cannabis in California has undergone rapid change over the last five years. California became the first state to legalize medical marijuana in 1996 and on November 8, 2016, the state's voters chose to legalize recreational use of marijuana. Since then, the taxation of cannabis within the state has been a hot button issue.



To read update on cannabis taxation in California, [click here](#).

WHAT YOU NEED TO KNOW ABOUT THE TAXATION OF STREAMING SERVICES

When it comes time to relax with your favorite show, where do you go to find it? Over the last decade, more and more people have made the choice to look online and utilize streaming services like [Netflix](#) and [Hulu](#) instead of depending on traditional cable or satellite TV.



To learn more about the taxation of streaming services, [click here](#).

FOCUS ON TENNESSEE

This month, we travel east to

Tennessee, the Volunteer State. It is the 36th largest state by area and the 16th most populous state.



Nashville is home to the Grand Old Opry. Memphis, in the far southwest portion of the state, is home to Elvis Presley's Graceland and the blues clubs of Beale Street. Sun Records resides in Memphis, which is where Elvis Presley, Johnny Cash, Roy Orbison, Carl Perkins, Jerry Lee Lewis and Charlie Rick began their recording careers.

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

What's Up at Miles Consulting?

Networking:

[NAWBO-SV](#)

Join us at the Gioia Company for networking and Italian Art at its finest. It will be on October 7 at 5:30 pm. Hope to see some of you there! To register for this event, [click here](#). Miles Consulting is proud to be a corporate sponsor of NAWBO Silicon Valley!

[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](#).

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.