



Issue 6

July 2014

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Dear Monika,

Hope you had a fantastic 4th of July!

Here at Miles Consulting we have been busy staying up-to-date on what is going on the Multi-State Tax world. Included in this newsletter is information about the Oregon Tax landscape, and in California, we have an update on the latest with the California partial sales/use tax exemption for manufacturers. In addition, we discuss SaaS and Cloud computing sales tax issues.

If you want to know more about any of the items in this month's e-newsletter or what we do at Miles Consulting, please [contact us](#).

All the best,
Monika Miles
Miles Consulting Group, Inc.



Hot News

[CA Manufacturing Exemption - Final Regs](#)



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On July 17, 2014 the California State Board of Equalization (BOE) adopted a regulation to implement the California Manufacturers' Sales/Use Tax

Exemption. The law and related regulation applies to equipment used primarily (greater than 50% of the time) in manufacturing or research and development. This regulation further clarified the Board's view of the types of businesses and purchases that qualify for the exemption which took effect on July 1, 2014. [Click here](#) to read more.



Photo credit: [Håkan Dahlström](#) via [Flickr](#)

Goods, Services and the Cloud

On its surface, the cloud is a relatively simple idea...except where sales taxes are concerned. Individuals and businesses use the cloud to access programs or store data via the Internet.

There is usually no tangible property or service you can physically hold, nor can these materials be downloaded. However, you can often use them as you would previously have used the tangible version (i.e. digital music vs. a CD or software off the shelf vs. software as a service ("SaaS") and that's where this issue gets complicated. The cloud challenges standard definitions of property and raises serious questions about taxation, both for sales tax and income tax. [Click here to read more](#)



Photo Credit: [Jeff Wilcox](#) via [Flickr](#)

Soda and Sin Tax

Soda is on the ballot this fall. Berkeley residents will get a chance to vote on a proposed 1-cent-per-ounce tax on sugary drinks in November. The

"soda tax" is essentially an excise tax designed to limit consumption. The big question is: do they work? In this post we'll take a look at the rationale behind this type of excise tax and whether or not they're effective.

[Click here to read more!](#)



Photo Credit: [dcJohn](#) via [Flickr](#)

Focus on Oregon - Taxes and Tax Credits

Oregon is one of the few states without sales or use tax. However, they make up for it by being the third highest in the nation for personal income taxes. Yet, Oregon ranks 12 out of 50 states with the most favorable tax climate.



[Click here to read more!](#)

Photo Credit: M. Miles at Mulnomah Falls, OR

Update on CA Competes Tax Credit

As previously discussed in our blog the California Competes Tax Credit is a new income tax credit for which companies submit applications to the state detailing increased investment in California.

[Click here](#) to read more.

What's Up at Miles Consulting?

Speaking Engagements:

Monika Miles was a guest speaker for CPA Academy about Multi-State Tax Hot Topics for CPA's on July 11th. A big thanks goes out to those of you who listened in.

Our next webinar with CPA Academy is September 19th. Please see CPA Academy's website to sign up and listen in! If you would like more information, please send us an email at info@milesconsultinggroup.com or give us a call!

Educating:

Don't forget we do customized multistate 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.

Referrals?

Our business is driven mostly by referrals, if you are aware of any business who may want to take advantage of the new California tax incentive program, we can help.

We also help companies doing business across state lines deal with state tax issues like income tax and sales tax. We help companies answer the Who? Where? What? When? How much? ...with respect to multi-state taxes. As state rules change we help our clients address those issues.

We also work with fellow CPAs, bookkeepers, and attorneys to help assist their clients!

For more information about the type of services we provide, [please click here](#).

We truly can help any size company find peace of mind!

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 California tax credits and incentives. For more information visit, www.milesconsultinggroup.com.

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