



# STATES OF AFFAIR

A PUBLICATION OF MILES CONSULTING

Issue 10 | October 2022

## In This Issue:

- **Beermaking in California- Some Sales Tax Considerations**
- **New Quarter, New Sales Tax Legislation: How to Stay up to Date with Liabilities**
- **Are Out-of-State FBA Sellers Exempt from Sales Tax in Pennsylvania**
- **Focus on Kentucky**

## Download Our Brochure!



## Find Peace of Mind

Navigate the dynamic multi-state tax environment with Miles Consulting

## Quick Links

[Visit Miles Consulting Group, Inc.](#)

## Connect With Us



## Greetings!

If you're a sports fan, this is the time of the year to celebrate! All major sports are "in play" at the moment. The World Series is here, the NFL is in full swing, and the NHL players are sharpening their skates, while the NBA gears up for another exciting season as well. And if you stay up late enough and flip through cable channels, you might even catch a Cornhole tournament! Here at Miles Consulting, we'll finish off October having raised over \$11,000 for team Monika's Miles for Making Strides Against Breast Cancer. Maybe not as exciting as professional sports, but definitely a cause worth cheering for! With a few days left in October, and some unrecorded donations still in play, we might just hit \$13K! If you wanted to join the fight, here's a [link](#) to check out our progress! Miles Consulting Group proudly sponsored the "VIPink" tent again this year, recognizing those individuals who've raised \$2,500 or more this year.

This month, we talk about beer making in California and what sales tax considerations you need to consider. October marks a new quarter, so we discuss new sales tax legislation and how to stay up to date with liabilities. We also have an article that discusses if out-of-state FBA sellers are exempt from sales tax in Pennsylvania. Lastly our state of the month spotlight is on Kentucky.

Enjoy Fall, bundle up!

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

[#MilesMatters](#)

## Contact Us

**Address:** 3150 Almaden  
Expressway, Suite 110  
San Jose, CA 95118

**Phone:** 408.266.2259

**Email:**  
[info@milesconsultinggroup.com](mailto:info@milesconsultinggroup.com)

[Join Our Mailing List](#)



## BEERMAKING IN CALIFORNIA- SOME SALES TAX CONSIDERATIONS

It's Oktoberfest which means, lederhosen, dirndls, oompah music, accordions, Alpenhorns, polkas, huge decorative beer steins with and without lids, and old-fashioned fun for everyone. At Miles Consulting Group ("MCG") we love Oktoberfest and we love talking and [blogging](#) about beer. (I'll bet you didn't know our president and founder, Monika, is fluent in German.)



To read more about beermaking in California and some sales tax considerations, [click here](#).

## NEW QUARTER, NEW SALES TAX LEGISLATION: HOW TO STAY UP TO DATE WITH LIABILITIES

The beginning of October comes with a lot of change and excitement: The change in seasons, in weather, getting ready for the winter holidays and last but not least — quarterly sales and use tax legislation changes. In today's article, we share some of the most relevant sales tax changes that began on October 1.



To read more about new sales legislation in the new quarter, [click here](#).

## ARE OUT-OF-STATE FBA SELLERS EXEMPT FROM SALES TAX IN PENNSYLVANIA

Out-of-state FBA sellers in Pennsylvania may not need to collect state sales tax on sales made with their inventory.



In the beginning of September, FBA sellers,

with the help of the Online Merchants Guild, secured a victory against the Pennsylvania Department of Revenue (DOR) when the [Commonwealth Court determined](#) that FBA (Fulfillment by Amazon) inventory is not sufficient to establish a sales tax collection requirement for nonresident FBA sellers. In this blog article, we explain what FBA inventory is, the background that led to this decision and what it means moving forward.

To read more about out-of-state FBA seller exemptions for sales tax in Pennsylvania, [click here](#).

## FOCUS ON KENTUCKY

This month we travel to the Bluegrass State of Kentucky. The nickname is based on the bluegrass found in many of its pastures due to its fertile soil.



The Red River Gorge is a canyon system on the Red River in east-central Kentucky. Geologically, it is part of the Pottsville Escarpment, a resistant sandstone belt of cliffs and steep sided, narrow crested valleys. The prevalence of sandstone allowed the Red River to cut a magnificent gorge through the mountains. It is a rock climber's paradise and is some of the best natural areas around!

To read more about Kentucky, [click here](#).

## What's Up at Miles Consulting?

### Networking:

#### [NAWBO-SV](#)

Everyone is invited to attend an open house featuring Blackwell Cosmetics at Jackie 'O Women's Boutique on November 8 from 6 to 8 pm. To view more details about the open house, [click here](#).

#### [AFWA](#)

All AFWA events have been postponed due to the Pandemic. Stay tuned for 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](http://www.milesconsultinggroup.com).*