

## Mikhail Parnes

Associate Attorney

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Practice Area(s): Business and Commercial Litigation, Construction, Healthcare, Tax and Estate Planning

### Overview

Mike Parnes practices civil litigation throughout California state and federal courts, with an emphasis in business and commercial litigation, healthcare, and construction law. He advises clients regarding state and local tax matters. Mike also counsels entrepreneurs, investors, and managers seeking opportunities in California's emerging cannabis industry.

Mike was previously with Barth Daly LLP where he represented clients in real estate, creditor-debtor, employment, and trust disputes as well as advising multistate businesses on state and local tax matters. Before Barth Daly LLP, Mike worked as a senior tax specialist at Avalara, Inc., where he advised multistate businesses on sales and tax matters on the Tax Advisory Services team.

Mike received his B.A., *magna cum laude*, in philosophy from San Diego State University. He was awarded his J.D. from the University of California, Davis School of Law, where he was the external vice president of the law students association and a research assistant to Professor Darien Shanske in state and local tax issues.

### Leadership

- UC Davis School of Law Young Alumni Association, Board Member

### Speaking Engagements

- Panelist, Avalara Crush 2016 – National Tax Compliance Conference: Nexus, Discovery and Voluntary Compliance Options (May 2016)
- Presenter, California Cannabis Business Expo: How California Sales



### Memberships

- Sacramento County Bar Association, Construction Law and Tax Law Sections
- Phi Beta Kappa

### Bar Admissions

- State Bar of California

### Education

University of California, Davis  
School of Law  
J.D., 2014  
*U.C. Davis Law Review*, Articles  
Editor

San Diego State University  
B.A., Philosophy, *magna cum  
laude*, 2009  
Phi Beta Kappa

And Use Tax Law Can Prevent Your Business From Obtaining A State License (March 2016)

## Publications

- Your Ancillary Cannabis Company May Need to Collect Sales Taxes, [New Cannabis Ventures](#) (December 2016)
- California Sales and Use Tax Law Applicability to Cannabis, [MJINews](#) (February 2016)
- The Taxation of Legal Cannabis Part 4 – California State Income Tax, New Cannabis Ventures, [New Cannabis Ventures](#) (January 2016)
- The Taxation of Legal Cannabis Part 3 – Allocating Expenses to a Separate Line of Business, [New Cannabis Ventures](#) (January 2016)
- The Taxation of Legal Cannabis Part 2 – Cost of Goods Sold, [New Cannabis Ventures](#) (December 2015)
- The Taxation of Legal Cannabis Part 1, [New Cannabis Ventures](#) (December 2015)