

# Grow Your Streaming & Digital Services Globally – Without Compliance Headaches

## Live Webinar

By Avalara and ViewLift

January 21, 2026

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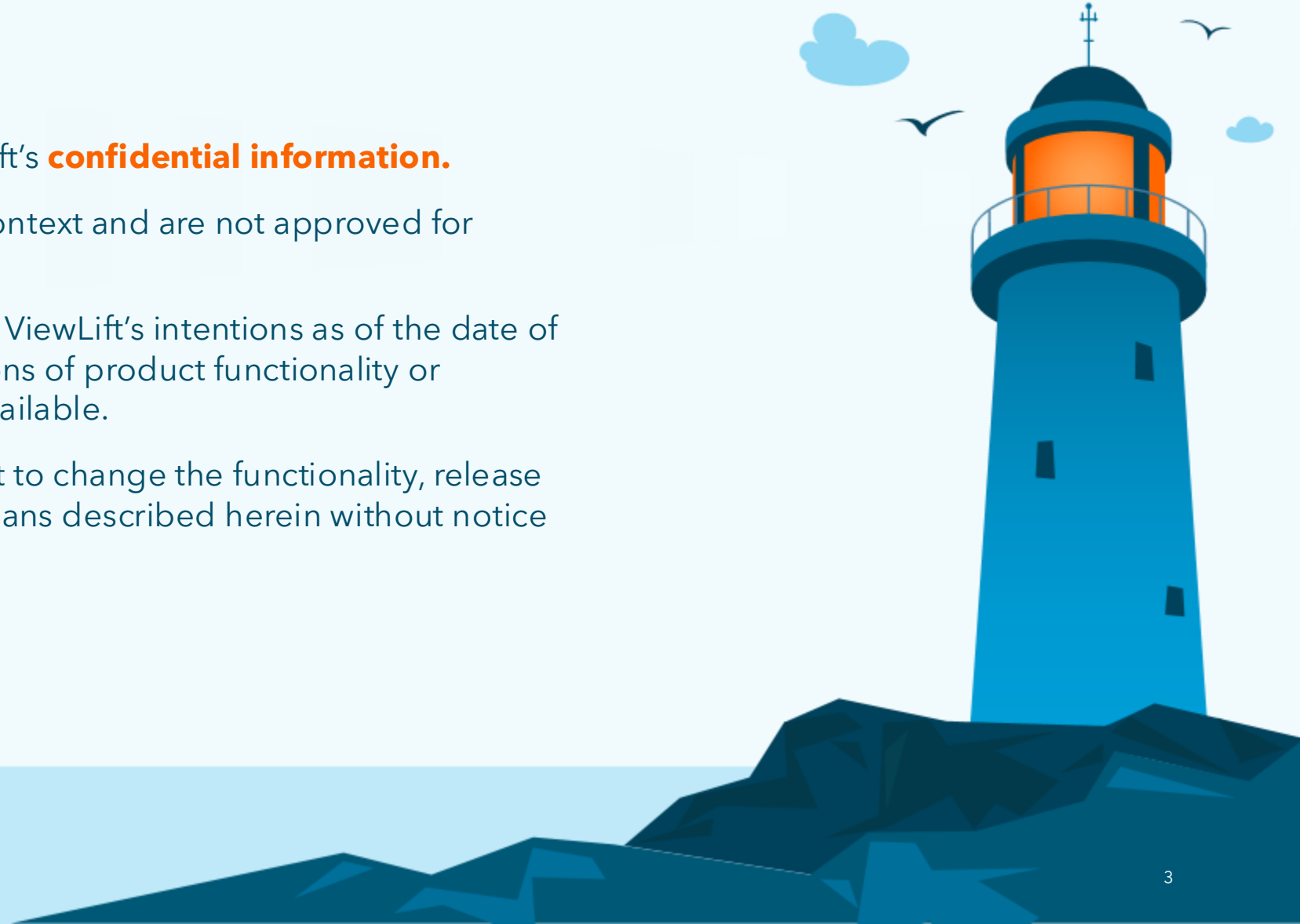

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# Continuing Professional Education (CPE)

## Qualifying for credit

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  - Questions display for a limited amount of time
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# Meet your presenters



**STEVE LACOFF**

*General Manager*

Avalara



**TOBY BARGAR**

*Senior Tax Analyst*

Avalara



**CHARLES MELLILO**

*Chief Business Officer*

VIEWLIFT

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# Agenda

1. Streaming economics and monetization trends
2. Tax evolution of streaming
3. Streaming tax compliance implications
4. Avalara + ViewLift integration in action
5. Case examples and compliance readiness tips
6. Preparation tips



# Avalara

- Founded in 2004
- Over **30,000** active customers
- More than **700** pre-built integrations
- **40 billion+** API calls annually (2025)
- Over **6 million+** returns processed annually



# VIEWLIFT

- ✓ **17+ years** of experience
- ✓ **3.5+ billion** streams to more than **175 countries** annually
- ✓ Trusted by global sports leagues, broadcasters, and direct-to-consumer brands including:

NHL · FOX ONE · VERSANT · DIRTVision · LIV GOLF · NESN

## CPE POLL QUESTION #1

How confident are you that you are correctly applying communications taxes across all required jurisdictions?

| | |
|---|---|
| **A** | Very confident |
| **B** | Somewhat confident |
| **C** | Not very confident |
| **D** | Not confident at all |

## POLL QUESTION #2

What creates the most tax complexity for your streaming content?

**A** Live events (PPV / on-demand)

**B** Subscriptions & blackout rules

**C** Ads & sponsorships

**D** Uncertainty of tax treatment

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# Streaming Economics

As streaming matures, new monetization strategies create multiple layers of tax and technical complexity

- Saturation driving **high churn and acquisition costs**
- Platforms experimenting with **ad-supported and hybrid monetization**
- **Fragmented rights and delivery** models increase operational friction
- Multi-tier pricing and bundles creating **billing and tax complexity**
- Each new monetization lever introduces new tax exposure



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**Where monetization meets compliance—the intersection of innovation and regulation.**

**FROM REACH TO REVENUE:**

# The next chapter for streaming platforms

As global platforms shift from growth to monetization, automation becomes critical to manage compliance, billing, and tax complexity.

- Automation is table-stakes
- Seamless, future-proofed execution of growth initiatives
- Enables Finance to focus on strategic priorities
- Compliance that **scales** seamlessly

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FROM REACH TO REVENUE:

# The next chapter for streaming platforms

The path from innovation to regulation in digital media

## Tax Evolution in Streaming



**No tax obligation**
Early streaming

**Sales/use tax**
Application

**Communications tax**
Inclusion

**Case Snippet**

Regulatory Action
(Authority-driven)

**Chicago** expanded its Amusement Tax to digital streaming platforms, adding up to **9% on subscription fees**.

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# Streaming Tax Compliance Implications

# How states are expanding streaming taxes + reporting complexity

From early adopters to those now considering new levies

### Lots of states are actively taxing streaming services...

Sales tax

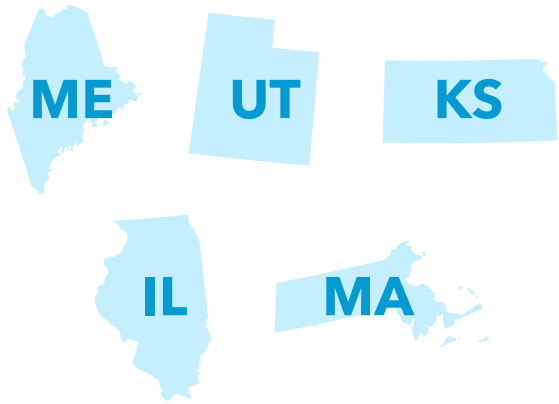
**FL** Comms Service Tax

**KY** Utility Tax

**CA** Utility User Tax (UUT)

**Chicago** Amusement Tax

### ...with many actively contemplating new taxes...




### ...when will the other shoes drop?




**Cross-border monetization introduces additional complexity through VAT calculation and VAT reporting obligations**

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# These changes aren’t just applicable to “TV”

Streaming-specific communications taxes can apply across all segments



**Sports**



**Entertainment**



**Music**



**Fitness**



**Faith & Religion**

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## POLL QUESTION #3

Where do tax errors most often occur in your streaming business?

**A** Rate or taxability determination

**B** Local jurisdiction reporting

**C** Marketplace vs. direct sales

**D** Returns Accuracy & Timelines

**E** Not sure

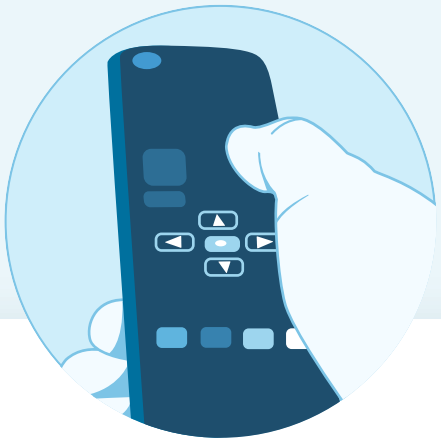
# Tax Evolution of Streaming

# Monetization and tax complexity in streaming

Evolving business models are creating new layers of compliance and reporting challenges



**Subscription**



**Pay-per-view / On-demand**




**Ad-supported**

**These models frequently coexist within the same platform.**

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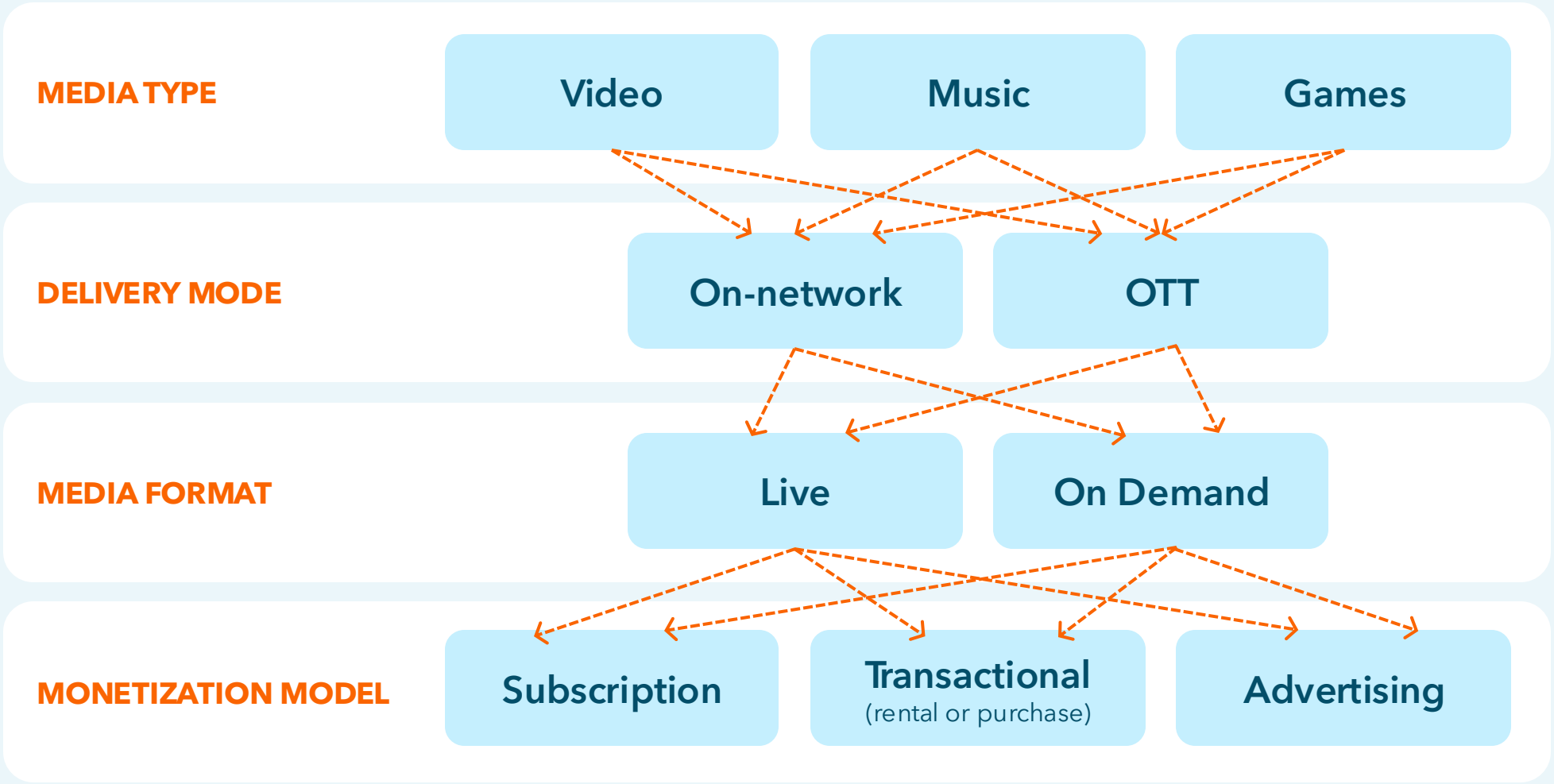
# Navigating a maze of complexity

Taxes aren't applied uniformly, requiring lots of considerations

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# Tax determination and reporting differ by state

Local rules drive significant compliance complexity

| | Florida Comms Service Tax | California UUT | Chicago Amusement Tax | Kentucky Excise Receipts & Utility Tax |
|---|---|---|---|---|
| **Geographic Scope** | State & Local | Local | Local | State & Local |
| **Reporting Mechanism** | State DOR | Local Home Rule | Local Home Rule | Both |

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# From Monetization to Compliance

- Streaming has evolved from subscriber growth to **complex, recurring monetization**
- **Cross-border digital models** now create new tax nexus and reporting obligations
- **Localized pricing and bundled tiers** significantly increase compliance complexity
- **Expanded channel mix** drives deeper compliance ownership




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## CPE POLL QUESTION #4

What best describes your organization's approach to communications tax compliance?

| | |
|---|---|
| **A** | Proactive and automated |
| **B** | Mostly manual, but under control |
| **C** | Reactive – we address issues when they arise |
| **D** | We haven't evaluated our exposure yet |

# Avalara + ViewLift




VIEWLIFT

# Product & Capabilities

- Numerous Revenue Models
- Unified CMS
- Fan Engagement Suite
- Cross-Platform App Management System
- Massive Scale for Live Events
- Data & Analytics

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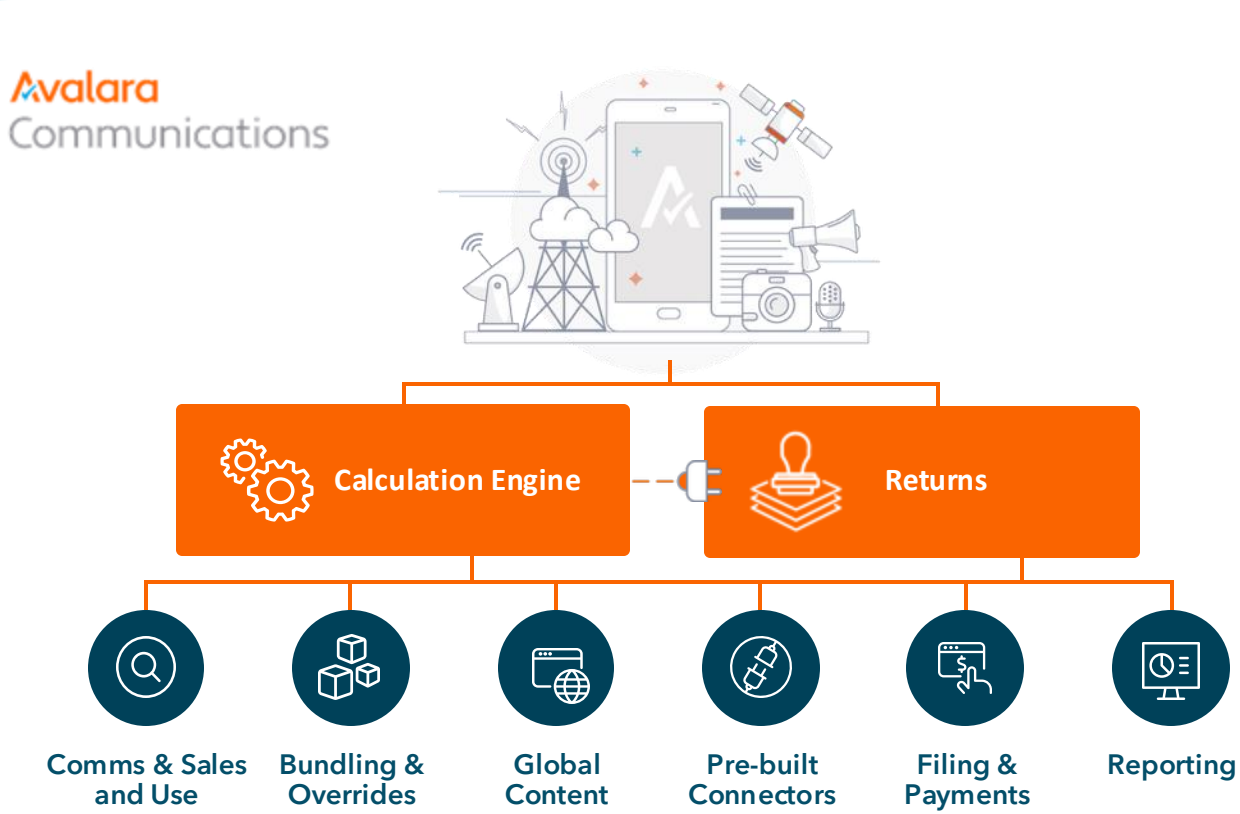
AUTOMATION AS THE GROWTH ENABLER

# Avalara for Communications

## E2E solution powering the tax & compliance needs for communications & media

- **Multi-tenant SaaS platform** delivering high resiliency & scale for real-time or batch processing
- **Highly accurate tax determinations** with geospatial jurisdictional taxing, complex tax on tax logic, & bundling of products
- **Breadth & depth of global content** spanning wide array of communications & media products
- **Streamlines compliance** with timely filing, reporting and remittance of taxes, of sales & use and FCC returns
- **Ease of integration** through ecosystem of pre-built connectors, simple REST API or file-based batch processing

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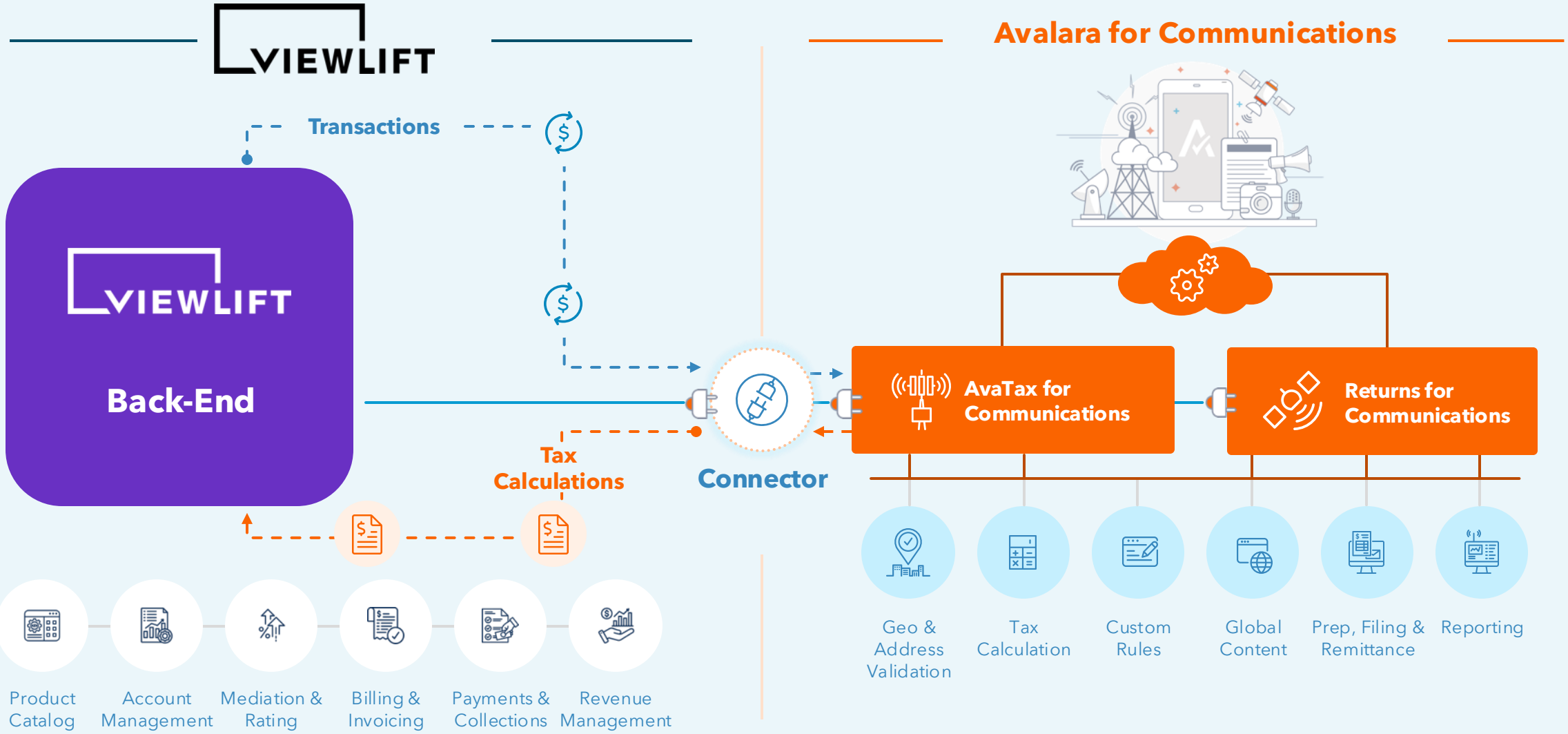
# ViewLift & Avalara for Communications

Pre-built connector hardened through multiple, enterprise integrations

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# Consequences of non-compliance

**1.Penalties, interest, and back taxes**
Exposure can compound quickly—often double or triple once penalties and interest apply.

**2. Revenue leakage and margin erosion**
Under-collection becomes absorbed cost; over-collection creates refund risk and customer friction.

**3. Increased audit and enforcement risk**
Active scrutiny in areas like California UUT and local franchise fees often uncovers historical exposure.

**4. Operational disruption**
Manual corrections, retroactive filings, and separate customer invoicing—especially when marketplaces don't remit communications tax.

AVALARA + VIEWLIFT:

# Powering Seamless Global Monetization

Integrated automation that adapts to regional tax frameworks – from U.S. communications taxes to global VAT and digital service levies




1. **Ease of Integration:** Out-of-the box, hardened integration eliminates implementation cost & complexity.
2. **Accelerates Global Growth:** Launch new markets without tax-driven delays; compliance scales automatically with international expansion.
3. **Enables Faster Monetization Innovation & Agility:** Supports SVOD, TVOD, PPV, in-app purchases, and other forms of monetization, without re-engineering tax logic.
4. **Protects Revenue & Margins:** Fast, reliable & accurate tax calculation at checkout preserving conversion.
5. **Reduces Regulatory & Audit Risk:** Continuously adapts to changing global tax rules, lowering exposure to penalties, audits, and payment disruptions.
6. **6. Increases Investor & Partner Confidence:** Embedded compliance strengthens diligence outcomes, platform partnerships, and enterprise valuation.

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# Recap

## Tax Implications

**Communications Tax**

**US Sales and Use Tax**

**VAT/GST**

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# Q&A



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Tax compliance done right