



2018 SALES TAX CONFERENCE AND AUDIT SESSION
February 26 – March 1, 2018
RITZ CARLTON NEW ORLEANS
NEW ORLEANS, LA
(2/22/18)

Thanks to our Sponsors:



MONDAY, FEBRUARY 26, 2018

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| 11:30 – 7:00 | Registration – Lafayette Foyer |
| 1:00 – 4:00 | Advocating for Improved Transactional Tax Administration – Lafayette Ballroom This Special Session will be led by COST’s advocacy team; however, it will be an interactive session with all attendees encouraged to participate. We will discuss how to effectively advocate your company’s issues, including how to work with the state chambers and tax associations. We will also discuss several areas where sales tax administration needs to improve (reviewing the new COST Sales Scorecard as a starting point). |
| 3:30 – 4:00 | STRI Board of Directors Meeting – LaSalle Meeting Room This meeting is closed and is open only to STRI Board Members |
| 4:00 – 6:00 | COST Board of Directors Meeting – Acadia Meeting Room This meeting is closed and is open only to COST Board Members |
| 4:00 – 6:00 | Networking on Your Own Take this opportunity to explore the historic city of New Orleans with other attendees and soak up some local color while getting to know your fellow COST members. |
| 7:30 – 10:00 | COST and Jones Walker Bowling Night – Rock n’ Bowl Check in at the COST registration desk prior to 7:00 p.m. Badges must be worn. |

TUESDAY, FEBRUARY 27, 2018

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| 7:30 – 5:30 | Registration – Lafayette Foyer |
| 7:30 – 8:30 | Continental Breakfast and Networking – Lafayette Foyer |
| 8:30 – 8:45 | Welcome and Opening Remarks – Lafayette Ballroom Douglas Lindholm, COST, Washington, DC Amy Thomas Laub, COST Chair, Nationwide Insurance Co., Columbus, OH Charles Drury, COST, Washington, DC |
| 8:45 – 9:45 | Beware: Aggressive Assertion of Nexus by States Ahead for Next Several Years – Lafayette Ballroom This session will provide an update on important issues that arose in 2017 and early 2018 in sales tax litigation (e.g., SD kill Quill bill), substantial nexus regulations and states’ legislative efforts to “encourage” remote sellers to collect and remit the states’ sales/use taxes. Issues related to the digital economy, the sharing economy, marketplace facilitators and inventory nexus, whether cookies and applets create nexus, and others will be covered. This session will be a great kickstart for the rest of the Conference and will cover material relevant to both sellers and purchasers. Speakers: Tony Gulotta, Deloitte*, New York, NY Andres Vallejo, Reed Smith*, San Francisco, CA |
| 9:45 – 10:00 | Refreshment Break & Networking – Lafayette Foyer |

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| 10:00 – 10:55 | <p>Choice of 3 Breakouts</p> |
| | <p>Let's Start with the Basics - Sales & Use Tax for Beginners (or Refresher) – Broadmoor Meeting Room Are you new to sales and use taxes or just want a refresher? If so, this is the session for you! The presenters will explain the basic components of states' sales & use taxes, how the taxes differ, treatment of tangible personal property vs. services, interstate vs. intrastate transactions, statute of limitations, use tax vs. sales taxes, exclusions vs. exemptions, exemption certificates, occasional and isolated sales, and other important issues.</p> <p>Speakers: Gregory Abbott, Alvarez & Marsal Taxand*, Atlanta, GA James Tauber, Andersen Tax*, Chicago, IL</p> |
| | <p>What's Trending in State Sales Tax Audit Perspectives: Issues and Trends and Their Proper Reflection – Lafayette Ballroom As the pendulum swings, the states' audit focus and strategies vary over time. This makes managing sales and use tax audits a struggle for many companies. This session will focus on hot issues and trends in sales and use tax audits along with providing best practices on how to handle ongoing audits.</p> <p>Speakers: Carolynn Kranz, Industry Sales Tax Solutions*, Washington, DC Diann Smith, McDermott Will & Emery*, Washington, DC James Taylor, Alliance Data, Columbus, OH</p> |
| | <p>The Nightmare of State Expenditure Reports Being Used to "Find" Revenue & Tips on Using Credits and Incentives – Fountainbleau Meeting Room This session will cover issues with some state legislatures scrubbing through their state expenditure reports to "find" additional revenue. Is a manufacturing exemption or resale really an expenditure? Also, many states, and their localities, are willing to offer just about anything to entice a business to relocate their operations to their state (or to stop a business from moving out). But when it's time to pay the piper, especially if the cost of the incentive is noted in an expenditure report, conflicting evaluations of the incentives can arise. The speakers in this session will also discuss evaluating the costs and benefits of using these incentive programs.</p> <p>Speakers: John Allan, Jones Day*, Atlanta, GA Janette Lohman, Thompson Coburn*, St. Louis, MO</p> |
| 11:05 – 12:00 | <p>Choice of 3 Breakouts</p> |
| | <p>Mitigating Issues with Drop Shipments and Claiming Resale – Broadmoor Meeting Room Drop shipments can create nexus nightmares, especially if the proper procedures are not used to perfect the claim that it was a resale transaction. While the Streamlined Sales Tax states provide some uniformity in this area, as we know, about half the sales tax states are not members of that Agreement. This session will assist you in keeping your company out of trouble with drop shipments and provide tips to make sure states honor your claim for resale.</p> <p>Speakers: Kathy Neggers, PwC*, Ft. Myers, FL Matthew Pellows, KPMG*, Houston, TX</p> |
| | <p>Economic Nexus – Say it Ain't So – That's Just for the Income Tax Folks? – Lafayette Ballroom Although it was a case that dealt with whether the federal courts had jurisdiction in Colorado's DMA case, U.S. Supreme Court Justice Kennedy got the attention of the state sales tax world with his concurring opinion in that case. What's the impact of him of challenging the current constitutional constraints imposed by the Court in its 1992 <i>Quill</i> decision? We know that almost immediately after his statement, in January, 2016, state legislatures began targeting <i>Quill's</i> physical presence requirement. This session will cover strategies, including the Due Process Clause, to contend with the states seeking to use economic nexus in the transactional world.</p> <p>Speakers: Mary Alice Cashin, Duff and Phelps*, Morristown, NJ Matt Hedstrom, Alston & Bird*, New York, NY</p> |

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| | <p>ASC 450 - Are Your Transactional Issues Properly Reserved? - Fountainbleau Meeting Room ASC 450 (former FAS 5) requirements add an additional level of compliance for managers of indirect taxes, which includes gross receipts taxes. This session will prepare you, as a tax professional, to deal with issues related to enforcement scrutiny along with providing best practices for setting reserves.</p> <p>Speakers: Faranak Naghavi, EY*, New York, NY Steve Oldroyd, BDO USA*, San Jose, CA</p> |
| 12:00 – 1:00 | <p>Lunch & Networking – “Welcome to New Orleans” with William Backstrom, Jones Walker, Jaye Calhoun, Kean Miller – <i>French Quarter Bar (3rd fl.)</i></p> |
| 1:00 – 2:10 | <p>Choice of 3 Breakouts</p> <p>Abusive Interest and Penalty Provisions – What Can be Done to Avoid Them or Minimize Them – Lafayette Ballroom States differ in their assessment of interest and penalties and, if careful attention is not paid, your business could be in for a costly surprise. Interest paid on refunds can also be an issue. While tax is the driving factor in all state tax issues, the assessment or payment of interest and penalties can often become a very important factor in resolving a tax dispute. This session analyzes the traps for the unwary and how interest and penalty statutes can derail the expedient and orderly resolution of tax cases. The session will also analyze what, if anything, can be done to avoid these issues.</p> <p>Speakers: Jason Decuir, Ryan*, Baton Rouge, LA Robert Wollfarth, Baker Donelson*, New Orleans, LA</p> |
| | <p>Helpful Tips for M&A Transactions Related to Transactional Taxes – Broadmoor Meeting Room The speakers in this session will review the due diligence process in M&A (Mergers and Acquisitions) and how the implications of transactional taxes differ from those of income taxes. Identifying the type of transaction can be particularly tricky from a non-income tax perspective. This session will consider those implications along with applicable sales tax exemptions in the M&A context and the need to be aware of bulk sale and successor liability issues.</p> <p>Speakers: Mark Loyd, Bingham Greenebaum Doll*, Louisville, KY Robert Michaelis, Grant Thornton*, Boston, MA</p> |
| | <p>Update on the Blissful Streamlined Sales & Use Tax Agreement Front – Fountainbleau Meeting Room Active members of the Business Advisory Council and the Executive Director of the SSUTA Governing Board, Craig Johnson, will provide an update of what’s going on with this important project designed to balance state sovereignty with more uniformity and simplification.</p> <p>Speakers: Craig Johnson, Streamlined Sales Tax Governing Board, Inc., Madison, WI Carolynn Kranz, Industry Sales Tax Solutions*, Washington, DC Fred Nicely, COST, Washington, DC Pat Reynolds, COST, Washington, DC</p> |
| 2:20 – 3:30 | <p>Choice of 3 Breakouts</p> <p>Issues Brewing in the Western States – State-by-State Update – Broadmoor Meeting Room In this session, the presenters will provide an update to those “K” radio station call number states and discuss the important litigation and legislation developments in the states west of the Mississippi.</p> <p>Moderator: Nikki Dobay, COST, Portland, OR</p> <p>Speakers: Michael Cataldo, Pillsbury Winthrop Shaw Pittman*, San Francisco, CA Curtis Osterloh, Scott, Douglass & McConnico*, Austin, TX Timothy Van Valen, Attorney, Santa Fe, NM</p> |

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| | <p>Strategies to Effectively Communicate and Coordinate Sales/Use Tax Issues with Other State Taxes – Fountainbleau Meeting Room</p> <p>The presenters in this session will illustrate why it is important to have broad SALT knowledge so you'll know when and how to coordinate with other SALT and federal tax members in your company. Transactional tax issues that can overlap with income taxes, property taxes, gross receipt taxes, federal taxes, etc., will be discussed with the speakers illustrating how seemingly isolated state tax decisions can impact positions taken with other taxes and provide suggestions to reconcile any issues between the different taxes. The presenters will also explain the need for businesses to update their tax matrices that identify which taxes a business should be registered/filing for in each state.</p> <p>Speakers: Paul Bogdanski, Grant Thornton*, Chicago, IL John Cooney, Briggs & Veselka Co*, Houston, TX James Fergus, J. P. Morgan Chase, Columbus, OH</p> |
| | <p>Demystifying the Sales Tax Process: What's Needed and Ways to Find It – Lafayette Ballroom</p> <p>There are many different pieces of information necessary to manage a company's sales tax system. Efficient sales tax systems should be like a team sport – it something you have to efficiently do with others and it needs good coaches (managers) to oversee the system. This session will run the gamut from registering for sales tax, documenting exempt sales correctly, understanding how to process credits and returns, and much more. After this session, you will be aware of the sales tax data you should be gathering and tracking to stay on top of sales tax which leaves you time to cover other administrative duties.</p> <p>Speakers: Amee Appel, PwC*, Chicago, IL Diane Yetter, YETTER*, Chicago, IL</p> |
| 3:30 – 3:45 | Refreshment Break & Networking – <i>Lafayette Foyer</i> |
| 3:45 – 5:30 | <p>COST Members-Only Session – Western States' Discussion on Handling Disputes and Dealing with Difficult Audits and Auditors – Lafayette Ballroom</p> <p>This is your chance to participate in a lively discussion of transaction tax audit issues in states west of the Mississippi River along with the ability to provide suggestions and audit strategies for dealing with them.</p> <p>Moderators: Steve Barela, Arizona Public Service Company, Phoenix, AZ Patrick Reynolds, COST, Washington, DC</p> |
| 5:45 – 6:00 | <p>First-Time Attendee/New Member Meet & Greet with Board and Staff Reception – French Quarter Bar (3rd fl.)</p> <p>If you are a first-time attendee and/or new member – please come early so we can provide you with some special attention.</p> |
| 6:00 - 7:15 | <p>Reception – Sponsored by Avalara – French Quarter Bar (3rd fl.)</p> <p>Network, network, and network – grab some refreshments and appetizing snacks and chat with some new friends to conclude the first day of the COST Sales Tax Conference.</p> |
| 7:30 | <p>Group Dinner – Red Fish Grill</p> <p>Everyone is invited to a “dutch treat” group dinner with members of the COST Staff to discuss the Conference, COST opportunities or anything else that comes to mind. Please stop by the Registration Desk to let us know that you will be there!</p> |
| WEDNESDAY, February 28, 2018 | |
| 6:45 – 7:45 | <p>Early Morning Walk</p> <p>Join COST Member Coordinator, Judy Slotnik, and fellow early-risers for a brisk walk through the streets of New Orleans. Get a jump on your day and enjoy an opportunity to meet other attendees and see some beautiful sites. Meet in the lobby around 6:40 to leave at 6:45.</p> |
| 7:15 – 5:15 | Registration – Lafayette Foyer |
| 7:15 – 8:15 | Continental Breakfast – Lafayette Foyer |

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| 8:15 – 9:25 | <p>Sales Taxation of Digital Goods – Why It Matters to Everyone – Lafayette Ballroom</p> <p>Online sales have boomed in the last decade and many states' sales tax laws are still slow to catch up with this ever growing business practice. This session will cover the sales tax implications for companies that directly engage in e-commerce and those that are impacted indirectly. The speakers will focus on potential nexus issues, taxability of online transactions including digital goods and other services that are only provided remotely, with no download to a purchaser. This session will discuss strategies to comply with the states' laws and defend a position when a state revenue agency attempts to impose a tax without clear statutory support.</p> <p>Moderator: Karl Frieden, COST, Washington, DC</p> <p>Speakers: John Paek, Baker McKenzie*, Palo Alto, CA Michael Wasser, EY*, Washington, DC</p> |
| 9:30 – 10:30 | <p>Choice of Two Breakouts</p> |
| | <p>Looking Beyond the U.S. Constitution to 50 State Constitutional Challenges – Broadmoor Meeting Room</p> <p>The first thing most SALT professionals think when they hear “constitutional challenge” is that the “Commerce Clause” of the U.S. Constitution is automatically being implicated. However, there are many “gems” in the states’ constitutions that shouldn’t be overlooked. These range from uniformity clauses, single-subject requirements, super-majority requirements, and other state constitutional grounds to challenge a state’s tax law. These tools are useful before and after a tax law has been adopted, both in and outside of a court proceeding. This session will explore these tools and discuss how to use them to your advantage.</p> <p>Speakers: Terry Frederick, Barnwell Consulting*, Overland Park, KS Kyle Sollie, Reed Smith*, Philadelphia, PA</p> |
| | <p>Sampling – How to Use It To Your Advantage – Lafayette Ballroom</p> <p>The speakers in this session will bring you up to date on the latest developments in the sampling arena and provide ideas and techniques that will provide you with the best results.</p> <p>Speakers: Sikandra Clark, Louisiana Department of Revenue, New Orleans, LA Jonathan Miller, RSM*, Charlotte, NC Roger Pfaffenberger, Ryan*, Dallas, TX</p> |
| 10:30 – 10:45 | <p>Refreshment Break & Networking – Lafayette Foyer</p> |
| 10:45 – 12:15 | <p>State Tax Administrators’ Roundtable - Get the Latest Scoop from Key Sales Tax Administrators - Plenty of Time Will Be Allotted for Q&A’s – Lafayette Ballroom</p> <p>This roundtable discussion will feature key state sales tax administrators discussing the latest news, developments, and outlook from a transaction tax perspective. These administrators will provide insights on what their states are planning in the transaction tax arena for 2018 and beyond. Moderated by an experienced attorney, this session will provide an opportunity to ask those important questions, either confidentially or face-to-face, we all seem to have.</p> <p>Moderator: Scott Brandman, Baker McKenzie*, New York, NY</p> <p>Panelists: Meg Bartlett, Mississippi Department of Revenue, Jackson, MS Karey Barton, Texas Comptroller’s Office, Austin, TX Luke Morris, Louisiana Department of Revenue, Baton Rouge, LA Eric Wayne, North Carolina Department of Revenue, Raleigh, NC</p> |
| 12:15 – 12:35 | <p>COST’s Tax Policy Updates – Focused on Transactional Taxes – Lafayette Ballroom</p> <p>This session will cover COST’s recent tax policy updates. The focus will be on issues with “Real-Time” tax collection efforts in some states along with reviewing COST Policy on Simplifying the Sales Tax System.</p> <p>Speakers: Ferdinand Hogroian, COST, Washington, DC Fredrick Nicely, COST, Washington, DC Pat Reynolds, COST, Washington, DC</p> |

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| 12:35 – 1:35 | Lunch – Networking – French Quarter Bar (3rd fl.) |
| 1:35 – 2:35 | <p>Choice of 3 Breakouts</p> <p>Taking the Dash Out of M-PU: Best Practices to Report Products Simultaneously Used in Multiple States – Broadmoor Meeting Room Nearly every state taxes some services and products that are used in multiple locations. This problem of simultaneous use in multiple locations is expected to grow as more states broaden their tax bases to subject more services to tax. That can raise a stink (PU) with sourcing the sale and duplicative taxation issues. Even if the tax can be apportioned/allocated to different states, determining how to make that calculation is not addressed by most states in a consistent and uniform manner. This session will describe best practices - and practical solutions to take the dash out of M-PU.</p> <p>Speakers: Todd Betor, Eversheds Sutherland (US)*, Washington, DC Judy Harris, Crowe Horwath*, Chicago, IL</p> <p>Pre-Audit, Audit and Post-Audit Techniques to Perfect a Transactional Tax Protest – Lafayette Ballroom Many good and bad strategies are used when attempting to resolve an audit. To do it right, audit defense strategies on issues should be developed and planned long before an audit begins. It's important to keep an eye on the ultimate objectives at all steps in the audit/resolution process. Effective planning and handling of an audit are paramount to this process and the speakers will cover best practices in this session.</p> <p>Speakers: Craig Fields, Morrison & Foerster*, New York, NY John Fletcher, Jones Walker*, Jackson, MS</p> <p>What's Happening in the Eastern States? – Fountainbleau Meeting Room Attendees at this session will receive an update of the latest significant developments in the states east of the Mississippi.</p> <p>Speakers: Lynn Gandhi, Honigman Miller Schwartz and Cohn*, Detroit, MI Amy Nogid, Mayer Brown*, New York, NY</p> |
| 2:45 – 3:45 | <p>Choice of 3 Breakouts</p> <p>Don't Put All Your Crowds in One Pot: Perform Reverse Audits on Your Own – Lafayette Ballroom The speakers in this session will explore Reverse Audits from start to finish including knowing the areas to look for before the auditor does. They will also explain how to maximize savings by performing Reverse Audits to look for opportunities outside the audit.</p> <p>Speakers: Crystal Hildebrand, KPMG*, Kansas City, MO Daniel Thompson, Thompson Tax and Associates*, Waverly, KS</p> <p>Avoid Stepping into a Minefield When Filing Transactional Tax Refund Claims – Broadmoor Meeting Room It should be no surprise that a state revenue agency will not embrace you with open arms when you file a large refund claim. This session will provide tips when pursuing indirect tax refund claims by highlighting the processes, procedures, policies and tax positions related to refund claims to timely obtain a refund (with, potentially, a hug at the end).</p> <p>Speakers: Landon Julius, Ryan*, Kansas City, KS Jeff Lemmons, PwC*, Dallas, TX</p> <p>False Claims Acts (Qui Tam) and Class Action Suits – Fight Back! – Fountainbleau Meeting Room Increasingly, sellers (brick-n-mortar and remote) have to not only deal with tax disputes from revenue agencies, but are also forced to defend themselves from private third-party suits—with an added bonus of potentially being liable for attorney fees and treble damages. Fortunately, there have been some successful defenses to these actions. The speakers in this session will discuss the litigation in this area and other aspects of successfully fighting these actions.</p> <p>Speakers: Jesse Adams, Jones Walker*, New Orleans, LA Jordan Goodman, Horwood Marcus & Berk*, Chicago, IL</p> |

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| 3:45 – 4:00 | Refreshment Break & Networking – Lafayette Foyer |
| 4:00 – 5:15 | Choice of 3 Breakouts |
| | <p>Emerging Technologies: Getting Your Tax Department to Use “Bots” – Broadmoor Meeting Room The panelists in this session will discuss what tax executives should know about how emerging technologies are altering the ways companies should operate. Problems create potential opportunities for tax departments – including the use of innovative technologies, such as “bots”. These are transforming the operating business and support areas of a business such as the tax department. The panelists will be encouraging audience participation as they consider “what’s actually working” to automate routine tax functions and manage data.</p> <p>Speakers: Andrew Gold, Deloitte*, Houston, TX Chad Straube, DuCharme McMillen & Associates*, Phoenix, AZ Amy Thomas Laub, Nationwide Insurance Company, Columbus, OH</p> |
| | <p>Unclaimed Property Update – Fountainbleau Meeting Room This session will focus on recent significant developments in the unclaimed property arena, including the use of estimation in unclaimed property audits, state attempts to use unclaimed property laws to expand the nature of the obligation that is owed to the creditor, the escheatment of foreign-owned property, and whether federal common law is applicable only to disputes between states. The panelists will also discuss recent legislation, including the Revised Uniform Unclaimed Property Act and the ABA Model Unclaimed Property Act.</p> <p>Moderator: Pat Reynolds, COST, Washington, DC</p> <p>Speakers: Cathleen Bucholz, True Partners Consulting*, Los Angeles, CA Michael Giovannini, Alston & Bird*, Charlotte, NC</p> |
| | <p>Minimize Exemption Certificate Chaos – Lafayette Ballroom This session will address ways businesses can improve their administration of sales tax exemptions, covering the need to fully complete exemption certificates accurately from the seller’s perspective and that of the buyer’s perspective when claiming an exemption. The traps you should avoid will also be discussed during this session.</p> <p>Speakers: Chad Bailey, Target, Minneapolis, MN Jaye Calhoun, Kean Miller*, New Orleans, LA Mitchell Newmark, Morrison & Foerster*, New York, NY</p> |
| 5:30 – 7:30 | <p>Vendor Fair Reception – French Quarter Bar (3rd fl.) Come join our Vendors, stay until the end and have a chance to win a great prize! Thanks to our Vendors:</p> <p>Alston & Bird Altus Avalara Bloomberg Tax Grant McCarthy Kean Miller True Partners</p> <p>This year’s theme is Mardi Gras. Come out and celebrate with all your new transaction tax friends!</p> |
| THURSDAY, MARCH 1, 2018 | |
| 6:30 – 7:15 | <p>Early Morning Run Join COST West Coast Counsel, Nikki Dobay, and fellow early-risers for a run through the city of New Orleans. Get a jump on your day and enjoy an opportunity to meet other attendees and see some beautiful, historic sites. Meet in the lobby at 6:30.</p> |
| 7:00 – 12:00 | Registration – Lafayette Foyer |
| 7:00 – 8:15 | Continental Breakfast – Lafayette Foyer |

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| 7:00 – 8:00 | <p>Grab Coffee and Join an Early Morning Ethics Talk: Ethics and Professional Responsibilities for Transaction Tax Professionals – Broadmoor Meeting Room</p> <p>It's never too early to learn about ethics. Come to this early morning session and be entertained by these speakers as they cover new and breaking ethical issues related to transactional taxes.</p> <p>Speakers: Jaye Calhoun, Kean Miller*, New Orleans, LA Matthew Mantle, Jones Walker*, New Orleans, LA Vanessa Sanz, Harris Corporation, Melbourne, FL</p> |
| 8:00 – 8:15 | <p>Sales Tax Committee Meeting – Open to Everyone – Broadmoor Meeting Room</p> <p>Bring your ideas to discuss the transactional tax issues that COST should focus on along with providing transaction tax topics for this year's transactional workshop in Dallas (August), COST Annual Meeting, and next year's Sales Tax Conference.</p> <p>Moderators: Fred Nicely, COST, Washington, DC Pat Reynolds, COST, Washington, DC</p> <p>Sales Tax Committee Co-chairs: Steve Barela, Arizona Public Service Company, Phoenix, AZ Rachel Pope, Tractor Supply Company, Brentwood, TN</p> |
| 8:15 – 9:15 | <p>Efforts to Improve Local Tax Administration – Lafayette Ballroom</p> <p>This session will cover initiatives across the country to improve the administration of local transactional taxes. Arizona has made some headway, and other states with local tax administration, such as Colorado, are making efforts to improve the administration of their local taxes. What more can be done to improve and remove the administrative burdens of the local taxes will also be discussed.</p> <p>Moderators: Fred Nicely, COST, Washington, DC Patrick Reynolds, COST, Washington, DC</p> <p>Speakers: Steve Barela, Arizona Public Service Company, Phoenix, AZ Jason Brown, Kean Miller*, New Orleans, LA Bruce Ely, Bradley Arant Boult Cummings*, Birmingham, AL Rhonda Sparlin, RubinBrown*, Denver, CO</p> |
| 9:15 – 10:45 | <p>COST Members-Only Session – Eastern States' Discussion on Handling Disputes and Dealing with Difficult Audits and Auditors – Lafayette Ballroom</p> <p>This is your chance to participate in a lively discussion of transaction tax audit issues in states east of the Mississippi River along with the ability to provide suggestions and audit strategies for dealing with them.</p> <p>Moderators: Fred Nicely, COST, Washington, DC Rachel Pope, Tractor Supply Company, Brentwood, TN</p> |
| 10:45 – 11:00 | <p>Refreshment Break & Networking, and Hotel Check Out – Lafayette Foyer</p> |
| 11:00 – 12:00 | <p>Can "Gross" Ever Be Removed From Gross Receipts Taxes? – Lafayette Ballroom</p> <p>With federal tax reform, will gross receipts taxes continue to make a dangerous comeback at the state level? Moreover, local jurisdictions are increasingly adopting an expansive view of a gross receipts tax's taxable base. This session will discuss the policy considerations for and against gross receipts taxes (such as pyramiding) and current issues and controversies associated with the proper application of those taxes.</p> <p>Moderator: Nikki Dobay, COST, Portland, OR</p> <p>Speakers: Gregg Barton, Perkins Coie*, Seattle, WA Richard Fry, Buckingham Doolittle & Burroughs*, Akron, OH Maria Todorova, Eversheds Sutherland (US)*, Atlanta, GA</p> |
| 12:00 | <p>Sales Tax Conference Adjourns</p> |

*Denotes Practitioner Partners