



March 8 – 11, 2022 | The Bellagio | Las Vegas, NV

## Agenda

(3-2-22)

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### TUESDAY, MARCH 8, 2022

2:00 – 7:15	<b>Registration – Raphael Foyer</b>
3:00 – 5:30	<p><b>Special Tax Compliance Software Update &amp; COST Website Demo Session (COST Industry Members Only) – Raphael 1</b></p> <p>This session will provide an open forum for discussing indirect tax calculation and compliance systems, both pros and cons. Indirect tax automation is critical to assist you and your company in keeping up with complex transactional tax compliance issues. Because your company likely has already implemented some type of indirect tax automation solution, the moderators in this session will focus on issues and improvements with technology updates to improve a business’s transaction tax operations. In addition, COST staff, with the assistance of the moderators, will also provide tips on how to use information on COST’s website to improve your transactional tax operations (operationally and advocacy).</p> <p>Moderators:            Fredrick Nicely, COST, Washington, DC            Patrick Reynolds, COST, Washington, DC            Eric Siedentopf, COSTCO Wholesale, Issaquah, WA            Amy Thomas Laub, Nationwide Insurance, Columbus, OH            Diane Yetter, YETTER*, Chicago, IL</p>
6:00 – 7:15	<p><b>Reception – Da Vinci 1</b></p> <p>Don’t miss this opportunity to meet fellow attendees and get ready for the Conference.</p>

### WEDNESDAY, MARCH 9, 2022

7:30 – 5:30	<b>Registration – Raphael Foyer</b>
7:30 – 8:00	<b>Continental Breakfast and Networking – Raphael 3</b>
8:00 – 8:15	<p><b>Welcome and Opening Remarks – Raphael 1</b></p> <p>Douglas Lindholm, COST President &amp; Executive Director, Washington, DC            Michael Carchia, COST Vice-Chair, Capital One, McLean, VA            Charles Drury, COST Vice-President &amp; Chief Operating Officer, Washington, DC</p>
8:15 – 9:45	<p><b>Top Transactional Tax Legislation/Cases in 2021 And What to Expect in 2022 – Raphael 1</b></p> <p>The speakers in this session will cover the most important transactional tax legislation and cases of 2021 and what they expect will be the major issues and trends for 2022. The speakers will also cover how these issues impact your business operations and ways to successfully resolve and/or mitigate them.</p> <p>Speakers:            Eugene Gibilaro, Blank Rome*, Tampa, FL            Darcy Kooiker, EY*, Olympia, WA            David Pope, Baker McKenzie*, New York, NY            Jamie Yesnowitz, Grant Thornton*, Washington, DC</p>
9:45 – 10:00	<b>Refreshment Break &amp; Networking</b>

10:00 – 11:00	<b>Choice of 2 Breakouts</b>
	<p><b>The Sourcing Quagmire Goes On: Recent Developments and Issues to Watch – Raphael 1</b>  Like your favorite movie, the evolution of state taxes amid transformative changes to the economy and new technology discloses new insights and a few scary surprises. Businesses often encounter knotty issues as they source receipts from the sale of tangible and intangible personal property, services and digital products for state tax purposes. This presentation will focus on sourcing issues raised in the context of sales/use and gross receipts taxes. The presenters will examine recent developments in the area and discuss issues and planning strategies going forward.</p> <p>Speakers:  Nicole Bryant, Grant Thornton*, Seattle, WA  David Ebersole, Baker Hostetler*, Columbus, OH  Fredrick Nicely, COST, Washington, DC  Amy Thomas Laub, Nationwide Insurance, Columbus, OH</p> <hr/> <p><b>Eliminate Headaches with Exemptions/Certificates – From Both Buyer and Seller Perspectives – Raphael 2</b>  Failure to properly handle the administration of exemptions from both sides, buyer and seller, can lead to audit compliance headaches. The presenters in this session will provide tips to protect business from exposure when a state auditor knocks on the door. The scope of some exemptions is often not clear and this session will address ways to protect both the buyer and sellers when claiming an exemption and making sure a request for an exemption is properly documented.</p> <p>Speakers:  Jonathan Jordan, DuCharme McMillan &amp; Associates*, Birmingham, AL  Anthony Solomon, American Water, Camden, NJ  Justin Stringfield, KPMG*, Nashville, TN</p>
11:10 – 12:10	<b>Choice of 2 Breakouts</b>
	<p><b>COVID-19 – The New Normal: SALT Impact of Telecommuting – Raphael 1</b>  The continued impact of COVID-19, especially with the new Omicron variant, means remote working will likely linger on for years. Unfortunately, specific state guidance is often absent. This session will walk through the various considerations of the ongoing remote work environment, as well as addressing what is yet to come when we are back to a "new normal," with a focus on transactional tax issues.</p> <p>Speakers:  Zal Kumar, Mayer Brown*, New York, NY  Mitchell Newmark, Blank Rome*, New York, NY  Mike Shaikh, Baker McKenzie*, Los Angeles, CA</p> <hr/> <p><b>Keep that Bundle of Joy Properly Taxed/Exempt: How to Deal with Bundled Transactions – Raphael 2</b>  The taxability of purchases is complicated when they involve various products that are bundled together. For example, expensive computer purchases are often bundled with software, which may not be loaded on a computer but accessed remotely. Increasingly, innovative products are combined together in a sale that cross definitional categories of the states' sales tax code, using tax definitions often decades behind the current terminology used by industry. How do states differ on how they treat such bundled transactions? The speakers in this session will discuss these issues and will examine foundational questions of how to classify products and services, with a particular focus on the tension between "true object" tests and <i>de minimis</i> bundled transaction rules.</p> <p>Speakers:  Sandra Jacobs, KPMG*, San Francisco, CA  Will Thistle, Bradley Arant Boult Cummings*, Birmingham, AL  Michael Wasser, EY*, Washington, DC</p>
12:10 – 1:20	<b>Lunch &amp; Networking – Raphael 3</b>

1:20 – 2:20	<b>Choice of 2 Breakouts</b>
	<p><b>Best Practices in Handling State Indirect Tax Controversies – Raphael 1</b> Is it art or a science? Either way you look at it, there are ineffective and effective ways to handle indirect tax controversies. The presenters in this session will provide you with best practices to effectively handle indirect tax controversies and tips to stay away from practices that are often ineffective when dealing with state tax administrators.</p> <p>Speakers: John Goss, CKH CPAs &amp; Advisors*, Atlanta, GA Toni Mincic, Lumen Technologies, Broomfield, CO Diane Yetter, YETTER*, Chicago, IL</p> <hr/> <p><b>Financial Reporting Update: Including ASU 2018-20 and its Impact on ASC 842 (Leases) – Raphael 2</b> This session will cover financial reporting issues with transactional taxes, including FASB’s recently issued ASU 2018-20. That guidance amends the accounting treatment of certain aspects of leases under ASC 842. The speakers in this session will discuss this update and will cover the changes, the timing and potential impact of those changes, along with other financial reporting issues.</p> <p>Speakers: Eric Fader, BDO*, Chicago, IL Jennifer Jensen, PwC*, Washington, DC</p>
2:30 – 3:30	<b>Choice of 2 Breakouts</b>
	<p><b>You've Been Served: Ways to Defend Against Consumer Class Actions and False Claims Actions – Raphael 1</b> The past decade has given rise to a cottage industry of plaintiffs’ lawyers challenging transactional tax collection under state consumer protection laws. Additionally, some jurisdictions allow false claim actions (qui tam) for transactional taxes. These lawsuits are limited only by the creativity of plaintiffs’ lawyers and, to date, have targeted vendors in a broad range of industries including retail, food service, hospitality, telecom, and software. Join this session to learn how the rise of consumer class actions and false claims actions can impact your business along with ways to mitigate them.</p> <p>Speakers: Zach Gladney, Alston &amp; Bird*, New York, NY Michael Lurie, Reed Smith*, Philadelphia, PA Mary Kay Martire, McDermott Will &amp; Emery*, Chicago, IL</p> <hr/> <p><b>Streamlined Sales Tax Agreement – Focus on States Joining and Other SSUTA Activity – Raphael 2</b> The last state to become a full member of the Streamlined Sales and Use Tax Agreement (SSUTA) was Ohio in 2014. The SSUTA plans to increase its efforts to encourage states to at least partially participate in the SSUTA. This session will cover reasons why non-members states should participate along with the issues the SSUTA’s Governing Board has worked on recently to stay relevant. Attendees in this session are encouraged to ask questions and provide issues they would like to have the SSUTA address in the future.</p> <p>Speakers: Craig Johnson, Streamlined Sales Tax Governing Board, Westby, WI Carolynn Kranz, Industry Sales Tax Solutions*, Washington, DC Fredrick Nicely, COST, Washington, DC Patrick Reynolds, COST, Washington, DC</p>
3:30 – 3:45	<b>Refreshment Break &amp; Networking</b>
3:45 – 5:30	<p><b>COST Members-Only Audit Session –Phase 1 - Focused Discussion on Handling Disputes and Dealing with Difficult Audits and Auditors – Raphael 1</b> This is your chance to participate in Phase 1 of a lively discussion of transaction tax audit issues in the states along with the ability to provide suggestions and audit strategies for dealing with them.</p> <p>Moderators: Fredrick Nicely, COST, Washington, DC Patrick Reynolds, COST, Washington, DC</p> <p>Facilitators: Toni Mincic, Lumen Technologies, Broomfield, CO Amy Thomas Laub, Nationwide Insurance, Columbus, OH</p>

5:45 - 7:00	<b>Reception – Sponsored by EY – Da Vinci 1</b> Network, network, and network – grab some refreshments and appetizing snacks and chat with some new friends to conclude the first full day of the COST Sales Tax Conference.
7:30	<b>Group Dinner</b> Everyone is invited to join other COST members for dinner at the “China Poblano” (a nearby restaurant)! Don't miss this opportunity to mingle with fellow tax professionals and expand your professional network. Please stop by the Registration Desk to let us know that you will be there. Folks will pay their own way.
<b>THURSDAY, MARCH 10, 2022</b>	
7:30 – 5:00	<b>Registration</b>
7:30 – 8:15	<b>Continental Breakfast &amp; Networking – Raphael 3</b>
8:15 – 9:45	<b>State Tax Administrators' Roundtable - Get the Gospel from Key Sales Tax Administrators – w/Q&amp;A – Raphael 1</b> This roundtable discussion will feature key state sales tax administrators discussing the latest news, developments, and outlook from a transaction tax perspective in their respective states. These administrators will also provide insights on what their states are planning in the transaction tax arena for 2022 and beyond. This session will provide an opportunity to ask important questions, either confidentially or face-to-face, directly to the sales tax administrators.  Moderator: James Eads, Ryan*, Austin, TX  Panelists: Gilbert Brewer, Washington Department of Revenue, Olympia, WA Guy Childers, Nevada Department of Taxation, Las Vegas, NV Michael Fatale, Massachusetts Department of Revenue, Boston, MA Ray Langenberg, Texas Comptroller's Office, Austin, TX Frank O'Connell, Georgia Department of Revenue, Atlanta, GA
9:45 – 10:00	<b>Refreshment Break &amp; Networking</b>
10:00 – 11:00	<b>Issues With and Methods to Keep States Focused on Correctly Expanding the Sales Tax Base – Raphael 1</b> This session will cover the COST Sales Tax Systems Scorecard and the COST Administrative Scorecard, and will address other initiatives across the country to improve the administration of transaction taxes. What can we do to improve the “F” graded states (Colorado, Louisiana, and New Mexico) and reduce the states’ taxes on business inputs? This panel will also explore how states can improve their sales tax systems based on lessons learned from the Canadian GST and the European Union VAT to minimize the tax imposition on business inputs.  Speakers: Karl Frieden, COST, Washington, DC Douglas Lindholm, COST, Washington, DC Fredrick Nicely, COST, Washington, DC Patrick Reynolds, COST, Washington, DC
11:10 – 12:10	<b>Choice of 2 Breakouts</b>
	<b>Issues with Local Taxes – Focus on Lodging Taxes and Home Rule Jurisdictions – Raphael 1</b> Local transactional taxes create dauntingly complex issues and associated audit nightmares. This session will discuss issues with local transactional taxes, including an STRI study that is in the works to address issues with the decentralized nature of local lodging taxes. Issues with localities asserting “home rule” authority will also be discussed and those states’ efforts (some effective and others not) to reign in local disconformity with other local jurisdictions within the state and, as applicable, the state’s administration of similar transactional taxes. Issues in states such as Alabama, Alaska, Colorado, and Louisiana will be covered.  Moderator: Harley Duncan, Consultant to KPMG*, Washington, DC  Panel: Nikki Dobay, Eversheds Sutherland (US)*, Portland, OR Stephanie Gilfeather, Expedia Group, San Francisco, CA Leonore Heavey, Chief Revenue Counsel, Baton Rouge, LA Sarah McGahan, KPMG*, Washington, DC

	<p><b>The World is More Digital – Discussion of Transactional Tax Issues with Digital Products – Raphael 2</b>  The speakers in this session will address sales and use tax issues for software, digital products and information related services. Some state tax administrators are ill-advisedly seeking to tax digital products via administrative fiat and not clear legislation. This creates huge compliance issues. Sourcing issues will also be addressed with some states trying to tax digital products as tangible personal property (square peg) and yet source those products using a service sourcing methodology (round hole). Finally, the panelists will discuss the MTC’s new “Sales Taxation on Digital Products” project.</p> <p>Moderator:  Karl Frieden, COST</p> <p>Speaker  Carolynn Kranz, Industry Sales Tax Solutions*, Washington, DC  Curtis Osterloh, Scott, Douglass &amp; McConnico*, Austin, TX</p>
12:10 – 1:30	<p><b>Lunch &amp; Networking – Raphael 3</b></p>
1:30 – 2:30	<p><b>Choice of 2 Breakouts</b></p>
	<p><b>Data Analytics, Visualization, and Automation – Tips to Effectively Implement These Systems – Raphael 1</b>  The speakers in this session will provide a general background for the various levels of machine learning and cognitive technologies and then apply this background knowledge of machine learning to relevant use cases that are applicable to common activities within an indirect tax function. These use cases include regulatory updates, high-level transaction reviews and exemption certificate reviews. The speakers will discuss various fact patterns that provide potential targets for applying machine learning and other analytics. At the conclusion of this session, the audience will understand various approaches, methodologies and tools used in creating a target operating model for its Indirect tax operations.</p> <p>Speakers:  Sam Guevara, Ryan*, Irvine, CA  Brian Little, Deloitte*, Chicago, IL  Amy Thomas Laub, Nationwide Insurance, Columbus, OH</p>
	<p><b>Defending Against States’ Use of Deference, Substance Over Form, &amp; Sham Transaction Doctrines – Raphael 2</b>  State tax administrators have pushed the use of deference to gain an advantage and the state courts are increasingly allowing the use of federal income tax doctrines like substance over form and sham transaction in making transactional tax assessments. Historically, the rule in sales tax has been “form over substance;” however, recently state tax administrators are more aggressively applying a “substance over form” standard (and similar doctrines) as the basis for transactional tax assessments. The presenters in this session will detail how taxpayers can fight back against these aggressive tactics.</p> <p>Speakers:  Mark Loyd, Dentons*, Louisville, KY  Carley Roberts, Pillsbury Winthrop Shaw Pittman*, Sacramento, CA</p>
2:40 – 3:40	<p><b>Choice of 2 Breakouts</b></p>
	<p><b>Does the Permanent Internet Tax Freedom Act Have any Teeth? – Raphael 1</b>  This session will discuss various aspects of the Permanent Internet Tax Freedom Act (PITFA) that affect sellers and purchasers of digital goods, digital services, and other electronic commerce transactions. The panelists will focus on PITFA’s prohibition of multiple or discriminatory taxes on general business, as well as address constitutional concerns on the viability of PITFA stemming from the U.S. Supreme Court’s <i>Murphy</i> decision and some states (e.g., Maryland) asserting PITFA is an unlawful restriction to their taxing powers.</p> <p>Speakers:  John Allan, Jones Day*, Atlanta, GA  Charles Kearns, Eversheds Sutherland (US)*, Washington, DC  Alysse McLoughlin, Jones Walker*, New York, NY</p>
	<p><b>Construction Contract Issues – Addressing Vendors, Manufacturers and End Users Perspectives – Raphael 2</b>  This session will cover the various ways states handle construction contracts and provide tips to prevent costly mistakes from a vendor, manufacturer, and end user perspective. Practical insights and planning opportunities (and associated pitfalls to avoid) when dealing with construction contracts will be addressed. This includes construction contracts with the private sector (business and nonbusiness), governments (local, state, federal, and</p>

	foreign), nonprofits, and others. The speakers will explain the state tax implications of commonly used construction contracts.  Speakers: William Ault, Crowe*, New York, NY Phil Horwitz, Moss Adams*, Denver, CO
3:40 – 4:00	<b>Refreshment Break &amp; Networking</b>
4:00 – 5:00	<b>Choice of 2 Breakouts</b>
	<b>Successful Pursuit of Transactional Tax Refunds – From Audit Through Appeals – Raphael 1</b> This session will explore how to incorporate refunds into your audit to minimize your audit exposure and maximize your refund potential. This session will look at different techniques and strategize and provide considerations to think about that will help you add value to your tax department.  Speakers: Jordan Goodman, HMB Tax Counsel*, Chicago, IL Susan Haffield, PwC*, Minneapolis, MN Ashley Rivera, Reed Smith*, Philadelphia, PA
	<b>Unclaimed Property Update – Raphael 2</b> 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 to the creditor, the escheatment of foreign-owned property, and whether federal common law is applicable only to disputes between states. The speakers will also discuss recent legislation, including the Revised Uniform Unclaimed Property Act and the ABA Model Unclaimed Property Act.  Speakers: Ethan Millar, Alston & Bird*, Los Angeles, CA Patrick Reynolds, COST, Washington, DC
5:15 – 6:30	<b>Reception – Da Vinci 1</b> Don't miss this opportunity to continue your sales tax networking with friends and colleagues in a casual atmosphere. It's a great way to discuss today's sessions.
<b>FRIDAY, MARCH 11, 2022</b>	
7:00 – 11:30	<b>Registration</b>
7:00 – 8:15	<b>Continental Breakfast – Raphael 3</b>
7:15 – 8:15	<b>Early Morning Ethics Talk: Ethics and Professional Responsibilities for Transaction Tax Professionals – Raphael 1</b> It's early, but what a great time to learn about ethics! Come to this early morning session and be awakened by entertaining (and informative) speakers. They will cover new and breaking ethical issues related to transaction taxes. <b>(PLEASE NOTE – THERE WILL BE A SEPARATE REGISTRATION SIGN IN SHEET FOR THIS SESSION AND ATTENDEES MUST ARRIVE AND SIGN IN BY 7:15 AM IN ORDER TO OBTAIN CPE.)</b>  Speakers: Terry Frederick, Barnwell Consulting*, Overland Park, KS Stephen Long, Baker McKenzie*, Dallas, TX
8:20 – 8:40	<b>Sales Tax Committee Meeting – Open to Everyone – Raphael 1</b> Bring your ideas to discuss the transaction tax issues that COST should focus on along with providing transaction tax topics for this year's COST Annual Meeting (Orlando, FL – October), and next year's Sales Tax Conference (Denver, CO – February). Issues COST should advocate for in 2022 and beyond will also be discussed.  Speakers: Toni Mincic, Lumen Technologies, Broomfield, CO Fredrick Nicely, COST, Washington, DC Patrick Reynolds, COST, Washington, DC

8:45 – 9:45	<b>Choice of 2 Breakouts</b>
	<p><b>Gross Receipts Taxes – Best Ways to Deal with Them – Raphael 1</b>  Unfortunately, gross receipts taxes are not going away. This session will provide timely tips on the best strategies to minimize the impact of gross receipts taxes from addressing taxability, sourcing, and applying exclusions from the states’ gross receipts taxes. State specific issues will also be brought to the attendees’ attention.</p> <p>Speakers:  Andrew Colson, RSM*, Seattle, WA  Jeremy Hayden, Taft Stettinius &amp; Hollister*, Cincinnati, OH  Robert Wood, Deloitte*, Seattle, WA</p>
	<p><b>Audit Sampling: Industry Guidance &amp; Construction of Strata Boundaries – Raphael 2</b>  States use of sampling (block and other statistical sampling methodologies) still varies state-to-state, including whether they will allow vendors and purchasers to use it for refund purposes and/or offsetting a tax assessment. This session will identify and explain the generally accepted stratification methods that should be used in audit sampling. The speakers will cover existing Industry and statistical guidance and arguments to counteract a state auditor’s inappropriate use (or restriction of use) of sampling.</p> <p>Speakers:  Deborah Cox, LKQ Corporation, Antioch, TN  Jason McGlamery, Ryan*, Dallas, TX  Gina Pizzo, Alvarez Marsal*, Houston, TX</p>
9:45 – 10:00	<b>Refreshment Break &amp; Networking, and Hotel Check Out</b>
10:00 – 11:30	<p><b>COST Members-Only Audit Session – Phase 2 Focused Discussion on Handling Disputes and Dealing with Difficult Audits and Auditors – Including Local Tax Jurisdictions – Raphael 1</b>  This is your chance to participate in Phase 2 of a lively discussion of transaction tax audit issues in states, including an additional focus on local tax jurisdictions and some “real-time” remittance initiatives. Join your fellow COST members in providing suggestions and audit strategies to deal with these issues.</p> <p>Moderators:  Fredrick Nicely, COST, Washington, DC  Patrick Reynolds, COST, Washington, DC</p> <p>Facilitators:  Stephanie Gilfeather, Expedia Group, San Francisco, CA  Eric Siedentopf, COSTCO Wholesale, Issaquah, WA</p>
11:30	<b>Sales Tax Conference Adjourns</b>
11:30 – 12:45	<b>COST Board of Directors Meeting</b> - This meeting is closed and is open only to COST Board Members – <i>Da Vinci 2</i>
12:45 – 1:00	<b>STRI Board of Directors Meeting</b> - This meeting is closed and is open only to STRI Board Members – <i>Da Vinci 2</i>

\*Denotes Practitioner Partners