



(9/19/24)

COST's 55<sup>th</sup> Annual Meeting  
September 24 – 27, 2024  
St. Louis, MO

Special Thanks To COST'S Annual Meeting Sponsors



Please note that all attendees are welcome to attend any session except for the Audit Sessions. Those sessions, as always, are only open to COST industry members and Chamber of Commerce professionals.

TUESDAY, SEPTEMBER 24 <sup>th</sup>	
12:00 – 6:30 pm	<b>Registration – Grand Foyer</b>
1:00 – 4:00 pm	<p><b>Legislative/Government Relations – Grand AB</b>            COST’s advocacy staff, state chamber of commerce and COST member government affairs and tax policy professionals will discuss and share information regarding significant state tax issues this year and state tax priorities for the upcoming legislative cycle.</p> <p>Speakers:            COST’s Advocacy Staff:            Stephanie Do, Aziza Farooki, Karl Frieden, Leonore Heavey, Doug Lindholm, Priya Nair, Fred Nicely, Pat Reynolds, and Marilyn Wethekam</p> <p>Chairs of COST’s Legislative and Policy Committees:            Susan Courson-Smith, Pfizer, Inc.            Jamie Laiewski, Charter Communications            Kelli Murphy, Ford Motor Company</p>
4:00 – 5:30 pm	<b>COST Board of Directors Meeting – Grand C</b>
5:30 – 5:45 pm	<b>STRI Board Meeting – Grand C</b>
5:30 – 6:30 pm	<b>Welcome Reception – Gateway East/Terrace</b> <b>Sponsored by EY and PwC</b>
WEDNESDAY, SEPTEMBER 25 <sup>th</sup>	
6:45 – 7:30 am	<b>Early Morning Walk with COST’s, Leonore Heavey and Fred Nicely –</b> Get your day off to a great start sharing an early morning stroll with other attendees. The group will leave from the hotel lobby at 6:40 am
7:30 am – 5:10 pm	<b>Registration – Grand Foyer</b>
7:30 – 8:30 am	<b>Continental Breakfast &amp; Networking – Grand FGH</b>
7:30 am – 5:10 pm	<b>Beverage Station – Grand Foyer</b> <b>Sponsored by Kilpatrick</b>
8:30 - 9:00 am	<p><b>Welcome &amp; Opening Remarks – Grand DE</b>  <b>COST’s 55<sup>th</sup> Annual Meeting of the Membership: Election of New Directors</b>  <b>Announcement of the 2024 COST Paul Frankel Award on Excellence in State Taxation to Deborah Bierbaum</b>            Patrick Reynolds, COST            Ray McCarthy, President/CEO, Associated Industries of Missouri            Charles Drury, COST</p>
9:00 – 10:00 am	<p><b>Critical SALT Trends for 2024 and Beyond – Grand DE</b>            Join us at the kickoff of COST’s Annual Meeting for an engaging and comprehensive discussion on the pivotal state and local tax (SALT) trends that will shape the business landscape in 2024 and beyond. As federal stimulus funds dwindle and states begin to experience a slowdown in revenue growth, understanding these trends is more crucial than ever. Our expert presenters will delve into the latest and forthcoming legislation and litigation that will significantly impact multijurisdictional businesses. Don’t miss this opportunity to stay ahead of the curve and navigate the evolving SALT environment with confidence.</p>

	<p>Moderator: Patrick Reynolds, COST</p> <p>Panelists: Bill Backstrom, Jones Walker* Nikki Dobay, Greenberg Traurig* Nicole Johnson, Blank Rome* Jamie Yesnowitz, Grant Thornton*</p>	
10:00 – 10:15 am	<b>Refreshment Break &amp; Networking – Grand Foyer</b>	
10:15 – 11:05 am	<p><b>State Corporate Income Tax Update – Grand DE</b> The presenters in this session will analyze the most impactful recent changes in state corporate income taxation, encompassing key court decisions and administrative rulings. They will provide a comprehensive overview of the evolving landscape, highlighting the implications for businesses and the economy.</p> <p>Speakers: Jordan Goodman, Kilpatrick Townsend &amp; Stockton* Matt Hunsaker, Baker Hostetler* Mark Loyd, Dentons* David Shipley, Stevens &amp; Lee*</p>	<p><b>Local Tax Issues in 2024 – Grand ABC</b> The speakers in this session will discuss the most pressing issues from 2024 related to local taxes, including aggressive audit positions related to gross receipts tax in SF, LA, Atlanta, and the Tennessee business tax; local income tax issues related to credits for taxes paid to other states and local jurisdictions; and the ongoing efforts of home-rule jurisdictions to bring their sales and use tax laws into compliance with <i>Wayfair</i>. Other cases to be covered include <i>Zilka</i> (PA), <i>Schaad</i> (Cincinnati) and the <i>Boles</i> settlement (St. Louis)</p> <p>Speakers: David Blum, Akerman* Zach Gladney, Alston &amp; Bird* Jason DeCuir, Advantous* Rhonda Sparlin, Rubin Brown*</p>
11:10 am – 12:00 pm	<p><b>The Impact of <i>Loper Bright</i> on State Tax Authority and Taxpayer Deference – Grand DE</b> The <i>Loper Bright</i> decision overruled the landmark <i>Chevron</i> doctrine, which had provided a framework for determining the validity of agency regulations. Under <i>Chevron</i>, courts deferred to agency interpretations of statutes if reasonable. However, <i>Loper Bright</i> changes this standard of review. At the Federal level, the ruling gives taxpayers an opportunity to challenge IRS regulations and, arguably, allow taxpayers to obtain tax benefits originally intended by Congress, without additional statutory interference imposed by the Treasury and IRS. It essentially represents a shift in the balance of power in tax matters. This panel will evaluate how this “shift” at the federal level might impact the validity of both administrative activity by state taxing authorities and the deference, if any, taxpayers owe to departments’ administrative rulings.</p> <p>Speakers: Gregg Barton, Perkins Coie* Jeff Friedman, Eversheds Sutherland(US)* Evan Hamme, Pillsbury Winthrop Shaw Pittman*</p>	<p><b>State Indirect Tax Update – Grand ABC</b> The presenters in this session will analyze the most impactful recent changes in state corporate indirect taxes, encompassing key court decisions and administrative rulings. They will provide a comprehensive overview of the evolving landscape, highlighting the implications for businesses and the economy.</p> <p>Speakers: Dave Dunnigan, Deloitte* Craig Fields, Blank Rome* Judy Harris, Crowe* Curtis Osterloh, Scott Douglass &amp; McConnico*</p>

	Masha Yevzelman, Fredrikson & Byron*		
12:00 – 1:25 pm	<b>Lunch &amp; Networking – Grand FGH</b> <b>Announcement of COST Directors &amp; Officers for 2024/2025</b>		
1:25 – 2:15 pm	<b>Report from the Front Lines: Northeast States Chamber Roundtable Discussion on Business Taxes – 2024 Recap &amp; 2025 Predictions – Grand DE</b> Tax policy professionals from key state business associations will prognosticate on significant tax policy issues in the northeast states’ upcoming legislative sessions, viewed through the prism of this year’s accomplishments and setbacks.  Moderator: Leonore Heavey, COST  Speakers: Kathryn Bibbo, Rath Young Pignatelli - New Hampshire Chris Emigholz, New Jersey Business and Industry Association Neal Leshner, Pennsylvania Chamber of Business & Industry Carl Marrara, Pennsylvania Manufacturers’ Association Ken Pokalsky, Business Council of New York State	<b>State Transfer Pricing Trends – Grand ABC</b> State transfer pricing continues to be an area of controversy in the states. States have increased audit activity in this area, hired third-party consultants, and increased in-house expertise. This session will examine transfer pricing best practices for state tax professionals. This session will also examine audit defenses and strategies for defending against transfer pricing adjustments. Further, this session will examine recent legislative reactions to state audit practices.  Speakers: Clark Calhoun, Alston & Bird* Matt Lindeman, PwC* David Pope, DLA Piper* Mark Richards, Ice Miller* Frances Sewell, Pfizer	<b>Spotted on the Sonar – Property Tax Litigation and Legislation Issues with Best Practices – Parkview</b> As you know, property taxes imposed upon businesses in FY 2021 constituted over 38% of the total state and local tax burden imposed on businesses. This session will take a deep dive into the key property tax cases addressed and pending this year, along with important legislation that will impact the imposition of property taxes on businesses. Property taxes are often seen as a given and impossible to address. Presenters in this session will provide litigation and legislation updates to assist you with controlling your company’s exposure to property taxes. Best practices to manage property taxes will also be discussed.  Moderator: Fred Nicely, COST  Speakers: Sharon DiPaolo, Siegel Jennings* Jason Lindholm, Siegel Jennings* Michael Moore, Ryan*
2:20 – 3:10 pm	<b>Report from the Front Lines: Western States Chamber Roundtable Discussion on Business Taxes – 2024 Recap &amp; 2025 Predictions – Grand DE</b> Tax policy professionals from key state business associations will prognosticate on significant tax policy issues in the western states’ upcoming legislative sessions, viewed through the prism of this year’s accomplishments and setbacks.  Moderator: Stephanie Do, COST	<b>The State Taxation of Partnerships – MTC Project – Grand ABC</b> The Multistate Tax Commission (MTC) is conducting a project on state taxation of partnerships. This initiative addresses issues related to pass-through entities, including sourcing of partnership operating income, taxation of gains and losses from the sale of partnership interests, and other administrative and enforcement matters. The panel in this session will discuss these topics and the MTC goals of uniform tax policy and administration among states.	<b>Digital Services Taxes (DSTs) – Parkview</b> This panel will explore recent legislation in several states, including California enacting a “digital barter” version of a DST. The panel will provide an update on the ongoing litigation over the Maryland DST and legislation introduced in other states. Finally, the panelists will provide commentary on the future direction of the DST debate, both at the national and state levels.  Moderator: Karl Frieden  Speakers:

	<p>Speakers: Richard Anklam, New Mexico Tax Research Institute Yolanda King, Nevada Taxpayers Association David Kline, California Taxpayers Association Miguel Legarreta, Associated Taxpayers of Idaho Rachel Quintana, EY* on behalf of Colorado Chamber of Commerce</p>	<p>Speakers: Bruce Ely, Bradley Arant Boult Cummings* Helen Hecht, Multistate Tax Commission Hilary Smith, Deloitte* Brad Wilhelmsen, KPMG*</p>	<p>Jeff Cook, KPMG* Eric Fader, Duane Morris* Steve Kranz, McDermott Will &amp; Emery*</p>
3:10 – 3:25 pm	<p><b>Refreshment Break &amp; Networking</b> – <i>Grand Foyer</i> <b>Sponsored by Bradley*</b></p>		
3:25 – 5:10 pm	<p><b>Audit Session – ALL TAX TYPES</b> (COST Industry Members Only) – <i>Grand DE</i> COST audit session during which participants share recent audit and litigation experiences involving all types of state and local taxes.  (States covered in this session: California, Connecticut, Delaware, District of Columbia, Maine, Massachusetts, New Hampshire, New Jersey, New York, North Carolina, Rhode Island, Tennessee, Texas, Vermont, West Virginia)</p>		
5:15 – 6:45 pm	<p><b>Reception</b> – <i>Gateway East/Terrace</i> <b>Sponsored by Ryan*</b></p>		
7:00 pm	<p><b>Group Dinner</b> – Everyone is invited to join other COST members for dinner at TBD!!!! 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 you will be there or contact Judy Slotnik! (Folks will pay their own way.)</p>		
<b>THURSDAY, SEPTEMBER 26<sup>th</sup></b>			
6:45 am – 5:25 pm	<p><b>Registration</b> – <i>Grand Foyer</i></p>		
6:45 – 8:00 am	<p><b>Breakfast &amp; Networking</b> – <i>Grand FGH</i></p>		
7:00 – 8:00 am	<p><b>Early Morning Ethics Coffee Talk - Ethical &amp; Professional Challenges Facing State Tax Professionals Focusing on AI</b> – <i>Parkview</i> Rise and shine and enjoy an entertaining, informative hour on the latest ethics developments relevant to state tax professionals. This presentation will serve as your “wake up” for Tuesday morning. The speakers in this session will address the legal and ethical challenges associated with the deployment of AI in tax and legal environments, focusing on issues such as data privacy, accountability, and bias. In addition, they will discuss the implications of AI-driven decision-making on regulatory compliance and other areas of concern. States are examining the area of AI with respect to areas of taxability. They are also exploring the possibilities of incorporating AI into audit processes to enhance efficiency, accuracy, and detection of irregularities. The speakers in this session will cover all of this as well as commenting on actions and developments they see in the future. <b>(PLEASE NOTE – THERE WILL BE A SEPARATE REGISTRATION SIGN IN SHEET FOR THIS SESSION AND ATTENDEES MUST ARRIVE AND SIGN IN BY 7:00 AM TO OBTAIN CPE/CLE.)</b>  Speakers: Janette Lohman, Thompson Coburn* Glenn McCoy, Ryan*</p>		
8:10 – 9:00 am	<p><b>Defining Your State Tax Strategy (The Blessing and the Curse of Being Immaterial)</b> – <i>Grand DE</i> This session will delve into the reasons why SALT leaders need to have a strategy to define the goals of the SALT function and how to</p>	<p><b>State Tax Implications of Pillar Two for Multinational Companies</b> – <i>Grand ABC</i> This session will provide an overview on the worldwide implementation of Pillar Two’s global minimum tax (GMT). The panel will discuss how Pillar Two is impacting the debate at the federal</p>	<p><b>Navigating Cloud Services &amp; All Things Digital</b> – <i>Parkview</i> Are you having a hard time keeping up with sales and use tax developments involving the taxation of cloud services and all things digital? You're not alone! During this fast-</p>

	<p>make them relevant and important to the C-Suite. Taxes are often the largest line item on the Financial Statements, but SALT is generally considered immaterial. Post-TCJA, SALT is a much larger component, but old habits die hard. SALT professionals need to have a strategy to elevate what they do and why it matters.</p> <p>Speakers: Lani Canniff, Ameriprise Financial Lindsay LaCava, Baker McKenzie* Rebecca Paulsen, Moss Adams*</p>	<p>and state levels on the taxation of foreign source income. Finally, the panelists will identify how state income taxes and credits are included in the calculations required to determine the applicability of GMTs.</p> <p>Moderator: Karl Frieden, COST</p> <p>Speakers: Chad Halloran, Deloitte* John Heithaus, EY* Mollie Miller, Fresenius Medical Care North America Margaret Wilson, Wilson Law Group*</p>	<p>paced presentation, our speakers will share the latest developments from around the country, including pending litigation, recent legislation and policy efforts to address this continuously complicated area. The speakers will also address practical considerations for resolving issues involving these services on audit.</p> <p>Moderator: Fred Nicely, COST</p> <p>Speakers: James Busby, The Cavanagh Law Firm* Brandi Drake, Charter Communications Carolynn Kranz, Industry Sales Tax Solutions* Justin Stringfield, KPMG*</p>
9:05 – 9:55 am	<p><b>The MTC Audit Program – The Benefits and Detriments of the Program – Grand DE</b> Over the last several years, the number of states and localities participating in the Multistate Tax Commission’s (MTC) Joint Audit Program has increased; the program currently has over 30 participants. This session aims to provide a comprehensive understanding of the MTC Audit Program, discussing both its advantages and challenges, including how taxpayers are selected for the program, the audit process including the challenges of reconciling differing state statutes and regulations and the post audit process.</p> <p>Moderator: Marilyn Wethekam, COST</p> <p>Speakers: Michele Borens, Eversheds Sutherland(US)* Frank Hales, Senior Director, Tax &amp; Revenue - Utah Tax Commission Breen Schiller, EY</p>	<p><b>Say What? First Amendment Challenges to State and Local Taxes – Grand ABC</b> The session will address the First Amendment protections in the context of state and local taxes. The panel will explain the Supreme Court's framework for applying the First Amendment to state and local tax cases. It specifically will discuss how the First Amendment's protections afforded the "press" and "speech" impacts general business and how to delineate commercial or other protected speech. Finally, the session will provide an update on First Amendment judicial developments. State constitutional analogues will be discussed, as well.</p> <p>Speakers: Mitchell Newmark, Blank Rome* Alla Raykin, Eversheds Sutherland(US)* Mark Yopp, Baker McKenzie*</p>	<p><b>Is It Time to Start Apportioning Use Taxes? – Parkview</b> This session will explore whether a use tax can and should be apportioned especially in light of the "external consistency" test applied by courts. The session will consider situations where taxpayers have argued (largely unsuccessfully) for an apportioned use tax on expensive, mobile equipment such as trucks and airplanes. The session will also cover situations where an apportioned use tax is permitted such as with software and multiple points of use certificates.</p> <p>Moderator: Fred Nicely, COST</p> <p>Speakers: David Hughes, Kilpatrick Townsend &amp; Stockton* Rich Jones, Sullivan &amp; Worcester* Michael Wynne, Jones Day*</p>
9:55 – 10:10 am	<b>Refreshment Break &amp; Networking – Grand Foyer</b>		
10:10 – 11:00 am	<b>AI Showdown: The Future of Tax Audits Unleashed – Grand DE</b>	<b>A State Perspective on ASC 740 and ASC 450 – Grand ABC</b>	<b>The Unique Issues A Contract Auditor Presents – Parkview</b>

	<p>Step into the arena where artificial intelligence transforms the battleground of state and local tax audits. In this electrifying session, we'll unveil the cutting-edge tactics of AI as both the hunter and the defender in the fiscal fray. Discover how AI algorithms are revolutionizing the selection process, pinpointing returns with laser precision for audit scrutiny. Witness the counterstrike as AI emerges as the taxpayer's champion, wielding data-driven shields to parry every thrust of the audit assault. But brace yourself for the ultimate confrontation: an imminent reality where AI auditors clash against their AI counterparts in a high-stakes duel of digital titans. Join us for a glimpse into a future where the only certainty is the relentless evolution of AI, reshaping the landscape of tax compliance and controversy. Are you ready for the AI audit uprising?</p> <p>Speakers:          Aaron Fell, Grant Thornton*          Jennifer Green, EY*          Sam Guevara, Ryan*          Zac Templeton, Mohawk          Robert Tuinstra, Corteva</p>	<p>The speakers in this session will cover items related to both ASC 740 and ASC 450. Topics will include: provision process; UTPs; remediation strategies; update of quarterly provision; intercompany transactions; rapidly developing state administrative practices; and consideration of audit posture.</p> <p>Speakers:          Jeff Cook, Grant Thornton*          Amy Letourneau, RSM*          Jon Mieritz, Corteva Agriscience          Richard Spengler, BDO*</p>	<p>You have prepared for your upcoming sales tax audit and have just been notified that the audit will be handled by a contract auditor. Does this change your preparation? To what extent? The speakers in this session will discuss this situation and questions you need to ask and preparations you need to make before the auditor sets foot in the door (or before you respond to any info requests).</p> <p>Speakers:          Andre Burvant, Jones Walker*          Michael Hilkin, McDermott Will &amp; Emery*          Rachel Quintana, EY*          Kelly R. Smith, Evolve</p>
11:05 – 11:55 am	<p><b>Everything That is Old is New Again – The Push for Mandatory Worldwide Combined Reporting – Grand DE</b></p> <p>In recent years, there has been a notable resurgence, driven by several academics, advocating for states to adopt mandatory worldwide combined reporting. The session will delve into the historical context of worldwide combined reporting, and its potential ramifications on international trade relationships. It will also explore the complexities and implications of worldwide combined reporting, considering its strategic influence on multinational corporations' global tax postures and intercompany transactions.</p> <p>Moderator:          Marilyn Wethekam</p> <p>Speakers:          Tim Gustafson, Eversheds Sutherland(US)*          John Paraskevas, Exxon          Leah Robinson, Mayer Brown*</p>	<p><b>Enhancing Indirect Tax Management through Technology – Grand ABC</b></p> <p>In this era of digital transformation, mastering tax technology is a game-changer for indirect tax management. This session will discuss how cutting-edge tax technology is revolutionizing risk management, efficiency, accuracy, and cost reduction in indirect tax operations. The speakers will illustrate how to harness the power of automation and data analysis through tax technology advancements and apply it to compliance, dispute resolution, refund claims and planning. Don't miss this opportunity to transform your approach to indirect tax with the leverage of technology.</p> <p>Speakers:          Alex Baulf, Avalara*          Nausher Hoodbhoy, PwC*          Diane Yetter, YETTER*</p>	

	Michael Vigil, Andersen*		
11:55 am – 12:55 pm	Lunch & Networking – <i>Grand FGH</i>		
12:55 – 1:45 pm	<p><b>Leveraging AI for State Tax: From Basics to Beyond – <i>Grand DE</i></b>  This session will explore the intersection of artificial intelligence (AI) with state tax compliance and appeal functions. The four presenters—two data scientists and two state tax professionals—will start with a basic primer on AI, including key concepts and an overview of useful tools and technologies. Next, the presenters will delve into state tax-specific use cases to illustrate how AI can be used to solve compliance challenges and streamline appeal procedures. Separating fact from fiction, the presenters will cover the practical capabilities (and current limitations) of AI and provide predictions for how the AI landscape may evolve over the next several years. Finally, the presenters will share advice and suggested learning paths for state tax professionals to begin their AI journey.</p> <p>Speakers:  Kristin Born, PwC*  David Gutowski, Reed Smith*  Rich Robbins, Reed Smith*  Mike Yonker, AT&amp;T</p>	<p><b>A Primer on State NOL Mechanics, Limitations, and Technical Updates – <i>Grand ABC</i></b>  Once your company is generating a profit and is ready to start utilizing its accumulated NOLs, there are several aspects that you’ll want to consider before doing so. This session will explain some of the basic mechanics for how a state NOL is calculated and how it can differ from a Federal NOL. Also, this session will explore some of the potential limitations that may apply to those state NOLs, and other business lifecycle events that could impact the amount of NOL available. Lastly, this session will provide a technical update on recent legislative and judicial matters that could change how state-specific NOLs are utilized going forward.</p> <p>Speakers:  Chris Oatis, Grant Thornton*  R. Greg Roberts, Roberts Law Group*  Kyle Sollie, Reed Smith*</p>	<p><b>Retroactive Legislation - The States are at it Again! – <i>Parkview</i></b>  The U.S. Supreme Court denied cert in Dot Foods and Sonoco in 2017, letting stand retroactive legislation in Washington and Michigan. California recently [almost] enacted a retroactive "clarification" that overturns decisions rendered by the Office of Tax Appeals. Is there any hope for taxpayers?</p> <p>Speakers:  Robin Klinghagen, Andersen*  Shail Shah, Greenberg Traurig*  Marc Simonetti, State Tax Law*</p>
1:50 – 2:40 pm	<p><b>Alternative Apportionment – The Battle Moves International – <i>Grand DE</i></b>  In recent years, there has been a significant legislative push to impose additional taxes on Global Intangible Low-Taxed Income (GILTI), foreign dividends, and Subpart F income. This initiative has given rise to a multitude of apportionment challenges. Consequently, the struggle to secure the right to alternative apportionment has intensified and shifted towards the foreign income arena. This session will delve into how to ascertain if the statutory method provides an accurate reflection of the income tax base. It will also explore strategies for devising reasonable alternative apportionment</p>	<p><b>Does Business Pay Its Fair Share of State and Local Taxes: Looking Beyond the Corporate Income Tax – <i>Grand ABC</i></b>  This panel will explore how COST is reshaping the debate over whether business pays its ‘fair share’ of state and local taxes. The panelists will discuss the findings of a new COST/STRI study that shows that, based on deviations from optimal or neutral tax designs, business “overpayments” of sales and excise taxes on business inputs and property taxes on business property far exceed alleged business “underpayments” of state corporate income tax. Finally, the panel will discuss how the ‘fair share’ argument is best utilized on an individual state basis.</p> <p>Moderator:  Karl Frieden, COST</p>	



	<p>methods and the data required to substantiate such an alternative approach.</p> <p>Moderator: Marilyn Wethekam, COST</p> <p>Speakers: Eric Anderson, Andersen* Lynn Gandhi, Foley Lardner* Chris Wilson, Holland &amp; Knight*</p>	<p>Speakers: Joseph Crosby, MultiState* Mark Haveman, Minnesota Center for Fiscal Excellence (virtual) Andrew Phillips, EY*</p>	
2:45 – 3:35 pm	<p><b>Report from the Front Lines: Southeast States Chamber Roundtable Discussion on Business Taxes – 2024 Recap &amp; 2025 Predictions – Grand DE</b></p> <p>Tax policy professionals from key state business associations will prognosticate on significant tax policy issues in the southeast states’ upcoming legislative sessions, viewed through the prism of this year’s accomplishments and setbacks.</p> <p>Moderator: Patrick Reynolds, COST</p> <p>Speakers: Charles Aull, Kentucky Chamber of Commerce Helen Brantley, Texas Taxpayers and Research Association French Brown, Jones Walker*/Florida Chamber of Commerce Leanna Brown, Metro Atlanta Chamber of Commerce Jason DeCuir, Advantous*/Louisiana Association of Business and Industry T.J. Lawhon, Wright, Lindsey &amp; Jennings*/Arkansas Chamber of Commerce</p>	<p><b>Navigating Tax Credits and Incentives: Extending Federal Opportunities into State Credits – Grand ABC</b></p> <p>In the dynamic landscape of tax incentives, companies must look beyond the federal horizon to capitalize on financial opportunities. This session delves into the intricacies of the Inflation Reduction Act’s tax credits and, by extension, their potential added benefit as state-level incentives. Our expert panelists will guide attendees through the maze of statutory and discretionary credits that bolster ESG initiatives and eco-friendly transitions. Join us for an insightful discourse on harmonizing federal and state tax strategies to optimize your company’s green journey.</p> <p>Speakers: Steve Brunson, DMA* Garrett Fischer, Thompson Coburn* Maher Maso, Ryan* Josh Schulman, Crowe</p>	<p><b>Navigating Marketplace Facilitator Laws – A Sales Tax Compliance Update – Parkview</b></p> <p>The presentation will discuss the marketplace facilitator law landscape across the country, general trends in taxation, and common pitfalls/considerations for taxpayers.</p> <p>Speakers: Aruna Chittiappa, Pillsbury Winthrop Shaw Pittman* Emilio Martinez, Alvarez &amp; Marsal* Trevor Mauck, Baker &amp; McKenzie* Kelly R. Smith, Evolve</p>
3:35 – 3:50 pm	<p><b>Refreshment Break &amp; Networking – Grand Foyer</b> <b>Sponsored by Foley &amp; Lardner</b></p>		
3:50 – 5:30 pm	<p><b>Audit Session – ALL TAX TYPES (COST Industry Members Only) – Grand DE</b></p> <p>COST audit session during which participants share recent audit and litigation experiences involving all types of state and local taxes.</p> <p>(States covered in this session: Alabama, Arkansas, Florida, Georgia, Louisiana, Maryland, Mississippi, Oklahoma, Pennsylvania, South Carolina and Virginia)</p>		

5:30 – 7:30 pm	<b>Vendor Fair – Gateway East/Terrace</b> Come join the fun as various service and product providers host our Annual Meeting Vendor Fair. There will be lots of giveaway’s, food, and activities. And at the end of the Vendor Fair there will be several drawings for some fantastic prizes. But you must stay to the end to win the prize!!! So come join us for a lot of fun!!	
<b>FRIDAY, SEPTEMBER 27<sup>TH</sup></b>		
7:00 am – 12:30 pm	<b>Registration – Grand Foyer</b>	
7:00 – 8:00 am	<b>Continental Breakfast &amp; Networking – Grand FGH</b>	
8:00 – 9:25 am	<b>Tax Administrators Roundtable – Grand DE</b> This roundtable discussion will feature key state tax administrators discussing the latest news, developments, and outlook from a tax perspective. These administrators will provide insights on what happened in their states during 2024 and what is planned for 2025 and beyond. Moderated by an experienced advisor, this session will provide an opportunity to ask those important questions we all seem to have, either confidentially or face-to-face.  Moderator: Jim Eads, Ryan*  Panelists: David Casey, Secretary, Wisconsin Department of Revenue Mark Chaiken, Tax Policy Director, New Mexico Taxation and Revenue Department Jeff Guilfoyle, Chief Deputy Treasurer, Michigan Department of Treasury David Harris, Director, Illinois Department of Revenue Richard Nelson, Secretary, Louisiana Department of Revenue Frank O’Connell, Revenue Commissioner, Georgia Department of Revenue	
9:25 – 9:40 am	<b>Refreshment Break, Networking, and Hotel Check Out – Grand Foyer</b>	
9:40 – 10:30 am	<b>Report from the Front Lines: Midwest States Chamber Roundtable Discussion on Business Taxes – 2024 Recap &amp; 2025 Predictions – Grand DE</b> Tax policy professionals from key state business associations will prognosticate on significant tax policy issues in the Midwest states’ upcoming legislative sessions, viewed through the prism of this year’s accomplishments and setbacks.  Moderator: Fredrick Nicely, COST  Speakers: Liz Baumgartner, Ohio Chamber of Commerce Gavin Hanson, Minnesota Business Partnership Ray McCarty, Associated Industries of Missouri David Ober, Indiana Chamber of Commerce Alex Reuss, Nebraska Chamber of Commerce & Industry Nate Ristow, Iowa Taxpayers Association	<b>Pursuing Sales Tax Refunds – Grand ABC</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: Samar Bashi, BDO* Brent Beissel, Reed Smith* Larry Mellon, Vertex*

	Leah Robinson, Michigan Chamber of Commerce Maurice Scholten, Taxpayers' Federation of Illinois Keith Staats, Illinois Chamber of Commerce Tax Institute Evan Umpir, Wisconsin Manufacturers and Commerce	
10:35 am – 12:20 pm	<b>Audit Session – ALL TAX TYPES (COST Industry Members-Only) – Grand DE</b> COST audit session during which participants share recent audit and litigation experiences involving all types of state and local taxes.  (States covered in this session: Alaska, Arizona, Colorado, Hawaii, Idaho, Illinois, Indiana, Iowa, Kansas, Kentucky, Michigan, Minnesota, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Ohio, Oregon, South Dakota, Utah, Washington, Wisconsin & Wyoming)	
12:20 pm	<b>Annual Meeting Adjourns</b>	

\* Denotes COST Practitioner Connection Subscriber

## Practitioner Connection Subscribers

### DIAMOND MEMBERS

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