



### ***Who We Are***

The Council On State Taxation (COST) is the premier state tax organization representing business taxpayers. Located in Washington, DC, COST is a nonprofit trade association consisting of nearly 600 multistate corporations engaged in interstate and international business. COST's objective is to preserve and promote equitable and nondiscriminatory state and local taxation of multijurisdictional business entities.

### ***Our History***

COST was formed in 1969 by a handful of companies under the sponsorship of the Council of State Chambers of Commerce, an organization with which COST is still associated. That auspicious formation of COST was precipitated by the need of corporate taxpayers to be represented by a united voice on state tax issues. Nearly forty years later, COST is more successful than ever.

### ***Who We Serve***

COST membership is exclusive to only multistate businesses that are not engaged in tax advising or consulting. Its members represent nearly 600 multistate corporations engaged in interstate and international business including those of Fortune 500 companies.

### ***What We Do***

As the premier state tax organization, COST seeks to advocate the mutual interest of its members through legislative policy and judicial action and provides continuing education programs for the enhancement of member knowledge.

### **Legislative and Judicial Advocacy**

The goal of COST's Judicial and Legislative/Regulatory functions is to promote state tax issues of greatest importance to COST members, as well as the timely analysis and dissemination of related materials. Member companies are kept informed of judicial, administrative, legislative and regulatory developments and are mobilized when necessary to offer input on specific issues.

The COST legislative team disseminates information on pertinent legislative and regulatory developments through regular publications and coordinates lobbying activities with members and other concerned parties. COST staff provides both oral and written testimonies and comments before legislative and administrative bodies, meets with legislators and staff and creates coalitions of members to enhance lobbying activities.

One of COST's long-standing roles is to file court briefs in support of its members on issues relevant to its members in state and local tax cases. In the last few years, COST has filed *amicus* briefs in such seminal cases as: *Charlotte Cuno v. DaimlerChrysler, Inc.*; *CSX Transportation, Inc. v. State of Alabama*, *MBNA America Bank v. West Virginia*; *Lanco, Inc. v. New Jersey*; and *Macy's Department Stores, Inc. v. City and County of San Francisco*.

### Continuing Education

COST offers its members high quality education including: State and Local Tax Basics School, Sales Tax Conference, Income Tax Conference, Advanced Sales and Use Tax School, Advanced Income Tax School, Tax Policy Conference, Great Issues Conference, Annual Meeting and Regional Meetings. Most COST programs qualify with state boards of accountancy and state bar association for continuing education credits.

### ***Other Important Activities of COST***

COST is recognized as a national state tax policy leader and is the principal representative of multistate corporate taxpayers with such organizations as the Federation of Tax Administrators (FTA), the Multistate Tax Commission (MTC), the National Conference of State Legislatures (NCSL), the National Governors Association (NGA) and the National Tax Association (NTA).

For more information on any of COST programs, publications or reports, please contact Caroline Galleher at [cgalleher@cost.org](mailto:cgalleher@cost.org).