



### Preliminary Agenda

2/13/23

Sponsored by:



### TUESDAY, FEBRUARY 21, 2023

2:00 – 7:15	<b>Registration</b>
1:00 – 2:30	<b>COST Board of Directors Meeting</b> - This meeting is closed and is open only to COST Board Members
2:30 – 3:00	<b>STRI Board of Directors Meeting</b> - This meeting is closed and is open only to STRI Board Members
3:00 – 5:30	<b>COST Industry Members Only - Initial Session: Updates from Technology/Software Vendors – Critical Information</b> Technology/Software vendors will provide information on their systems, including recent updates, to improve the overall efficiency of collecting transactional taxes. Included in the discussion, the vendors will cover implementation issues and mapping (new and ongoing).  Moderators: Amy Thomas Laub, Nationwide Insurance Company Diane Yetter, YETTER*  Presenters: Avalara* - Scott Peterson Vertex* - Larry Mellon
6:00 – 7:15	<b>Reception – Sponsored by Crowe*</b> Don't miss this opportunity to meet fellow attendees and get ready for the Conference.

### WEDNESDAY, FEBRUARY 22, 2023

	<b>Meeting Room Internet – Sponsored by Blank Rome*</b>
7:30 – 5:30	<b>Registration</b>
7:30 – 8:00	<b>Continental Breakfast and Networking</b>
8:00 – 8:15	<b>Welcome and Opening Remarks</b> Douglas Lindholm, COST President & Executive Director Michael Carchia, COST Chair, Capital One Charles Drury, COST Vice-President & Chief Operating Officer
8:15 – 9:45	<b>Top Transactional Tax Legislation/Cases in 2022 And What to Expect in 2023</b> The speakers in this session will cover the most important transactional tax legislation and cases of 2022. They will also attempt to predict the future and provide their predictions for 2023. Importantly, the speakers will also proffer their input on how these issues could impact your business operations; and, of course, offer some suggestions to successfully resolve and/or mitigate them.  Speakers: David Dorner, Reed Smith* Michael Hilkin, McDermott Will & Emery*

	Shirley Sicilian, KPMG* Marilyn Wethekam, HMB Counsel*
9:45 – 10:00	<b>Refreshment Break &amp; Networking</b>
10:00 – 11:00	<p><b>What's Happening with Digital Service Taxes (DST) and Taxes on Digital Products? – The New Frontier</b> States are increasingly looking at taxing DSTs and digital products. The presenters will cover the course of action after a bench ruling from the Circuit Court for Anne Arundel County that invalidated Maryland's digital advertising services tax in <i>Comcast, et al. v. Comptroller of the Treasury of Maryland</i>. Severance tax style "data" taxes will also be covered. This session will answer the following questions: Will states continue to look at DSTs? Which states are expanding their base to tax digital products? What's happening with the MTC's workgroup covering digital products? And, where's the SSUTA at with sourcing provisions for digital products that do not require an address? The speakers in this session will cover all of these issues and more.</p> <p>Moderator: Karl Frieden, COST</p> <p>Speakers: Jeff Friedman, Eversheds Sutherland (US)* Jennifer Jensen, PwC* Metisse Lutz, Deloitte*</p>
11:10 – 12:10	<p><b>Choice of 2 Breakouts</b></p> <p><b>Best Practices to Deal w/Unknowns on Taxability Mapping and Decision Making – Especially Services</b> The presenters in this session will include experienced industry representatives to discuss the best processes for determining the optimum methods to map tax decisions for products and services that your company sells and/or purchases. The presenters will address the decision-making process and the steps needed to efficiently develop tax mapping procedures. This session will note the risks that arise with poor mapping tax categories and how to avoid those pitfalls.</p> <p>Moderator: Diane Yetter, YETTER*</p> <p>Speakers: Michael Carchia, Capital One Services Larry Mellon, Vertex* Anna O'Hara, LKQ Corporation Scott Peterson, Avalara*</p> <p><b>Best Practices to Avoid Class Action/False Claim Law Suits</b> Unfortunately, transactional taxes imposed by the states are of special interest for targeted action by outside parties to attempt to enforce tax collection outside a state's revenue agency. This session will guide you on the unique issues in this area. The presenters will also provide tips on how to avoid (or mitigate) these suits.</p> <p>Speakers: Jeremy Hayden, Taft Stettinius &amp; Hollister* Michael Wynne, Jones Day*</p>
12:10 – 1:20	<b>Lunch &amp; Networking</b>
1:20 – 2:20	<p><b>Choice of 2 Breakouts</b></p> <p><b>Successfully Handling Difficult Sales Tax Audits</b> The speakers in this session will prepare you to handle a major sales/use tax audits. They will focus on audit preparation, audit management, and post-audit strategies, including negotiating with an auditor or supervisor and presenting your position at subsequent administrative hearings. Additional subtopics include: document management, preliminary testing and sampling methods and procedures, and workpaper review.</p> <p>Speakers: Drew Hemmings, Baker McKenzie* Nicole Johnson, Blank Rome* Steve Thompson, BDO*</p> <p><b>Booking Reserves and Other Important Transactional Financial Accounting Issues</b> Sales tax professionals' stakeholders include the CFO and others. The CFO's language is often closely mirrored to GAAP. The speakers in this session will focus on GAAP provisions relevant to sales tax, and</p>

	<p>identify action items, buzz words and standards you need to know related to financial accounting issues to make your best presentation to the CFO.</p> <p>Speakers:  Erica Cline, RSM*  Eric Fader, Duane Morris*  Mark Kaye, Grant Thornton*  Lenore Vidal, CDW</p>
2:30 – 3:30	<b>Choice of 2 Breakouts</b>
	<p><b>The Ins and Outs (and Round Abouts) of Audit Sampling</b>  The speakers in this session will identify the best practices for successfully using sampling methods with both audits and refunds. This session will provide attendees with a greater understanding of and ways to mitigate existing problems with the states' use of statistical sampling.</p> <p>Speakers:  Deborah Cox, LKQ Corporation  Gina Pizzo, Alvarez &amp; Marsal*  Zachary Rhyne, Ryan*</p> <p><b>Streamlined Sales and Use Tax Agreement (SSUTA) – Its Continued Relevance and What's Happening</b>  While the SSUTA does not have the six most populous states as part of its membership, the presenters in this session will highlight the important activities the SSUTA is working on and why additional states should consider joining the ranks of SSUTA membership.</p> <p>Speakers:  Russ Brubaker, TaxCloud*  Craig Johnson, SSUTA  Fred Nicely, COST  Pat Reynolds, COST</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 Transactional Tax Audits &amp; Auditors -</b>  This is your chance to participate in Phase 1 of a lively discussion of transaction tax audit issues in states, including e-invoicing and “real-time” remittance initiatives. Join your fellow COST members in providing suggestions and audit strategies to deal with difficult audit and auditor issues.</p> <p>Moderators:  Fred Nicely, COST  Pat Reynolds, COST</p> <p>Facilitators:  TBD</p>
5:45 - 7:00	<p><b>Reception – Sponsored by EY*</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.</p>
7:30	<p><b>Group Dinner</b>  Everyone is invited to join other COST members for dinner at the Otra Vez Cantina 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.</p>
<b>THURSDAY, FEBRUARY 23, 2023</b>	
7:30 – 5:00	<b>Registration</b>
7:30 – 8:15	<b>Continental Breakfast &amp; Networking</b>
8:15 – 9:45	<p><b>State Tax Administrators' Roundtable - Get the Gospel from Key Sales Tax Administrators – w/Q&amp;A</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 2023 and beyond. This session will provide an opportunity to ask important questions, either confidentially or face-to-face, directly to the sales tax administrators.</p>

	<p>Moderator: Mark Yopp, Baker &amp; McKenzie*</p> <p>Panel: Gina Amacher, Director, Sales &amp; Use Tax Division, Minnesota Department of Revenue Ray Langenberg, Special Counsel for Tax Litigation, Texas Comptroller of Public Accounts</p>
9:45 – 10:00	<b>Refreshment Break &amp; Networking</b>
10:00 – 11:00	<p><b>COST Sales Tax Systems Revised Scorecard and Issues W/B2B Taxation</b></p> <p>This session will cover the COST Sales Tax Systems Scorecard and states lack of exemptions for their sales/use taxes on B2B digital products. COST staff will also address what states can do to improve the low ranked graded states (Colorado, Louisiana, and New Mexico) and reduce the states' taxes on business inputs.</p> <p>Speakers: Karl Frieden, COST Priya Nair, COST Fredrick Nicely, COST Patrick Reynolds, COST</p>
11:10 – 12:10	<p><b>Choice of 2 Breakouts</b></p> <p><b>Dealing With Local Taxes: Avoiding Purgatory</b> Prior to the COVID-19 crisis, local taxes were already rising with a vengeance as localities searched for new sources of revenue. We expect localities to be even more aggressive, post-<i>Wayfair</i>, with their attempts to enforce and enact new taxes. This presentation will provide an update on some states efforts to improve local tax administration, especially lodging/accommodation taxes.</p> <p>Moderator: Pat Reynolds, COST</p> <p>Speakers: Leslie Lao, AirBnB Robert Merten, Pillsbury* Rachel Quintana, EY* Kelly Smith, Evolve Vacation Rental</p> <p><b>Let's Get Real... No, Let's Get Personal: The Crossover Between Sales Tax and Property Tax Including Construction Contracts</b> The speakers in this session will dive into the complexities of determining whether property is characterized as real property or personal property, the potential tax consequences of that determination, whether property can have different characterizations for purposes of property tax and sales and use tax, and how a property's characterization as real or personal property impacts which taxes are applicable. Occasional sales issues will also be addressed.</p> <p>Speakers: Lynn Linné, Fredrikson &amp; Byron* Charlie Young, DuCharme McMillen &amp; Associates</p>
12:10 – 1:30	<b>Lunch &amp; Networking</b>
1:30 – 2:30	<p><b>Choice of 2 Breakouts</b></p> <p><b>Data Analytics, Visualization, and Automation</b> Organizations create increasingly large amounts of data in connection with their business operations and rely on analytics, visualization, and automation software to coordinate and make sense of this data. These tools have the potential to revolutionize state tax compliance and appeals, enabling taxpayers to support filing positions and refund claims with a level of detail previously unattainable with traditional database platforms and spreadsheets. As a result, many organizations are pushing their tax departments to adopt big data software tools and methods. This session will provide an overview of software platforms (e.g., Alteryx, Power BI, and Automation Anywhere) that can make your state tax department more efficient and ensure that your company pays no more than its fair share of tax. The session will provide a detailed discussion of actual case studies involving big data methods and emerging technologies.</p> <p>Moderator: Amy Thomas Laub, Nationwide Insurance Company</p>

	<p>Speakers: Amea Appel, PwC* David Gutowski, Reed Smith*</p> <p><b>On-Demand Services and the States' Marketplace Rules – What's the Impact?</b> Could a new marketplace facilitator law change the tax treatment of your dog walker or pizza delivery? All states with sales/use taxes have enacted marketplace facilitator laws and some have expanded their scope (e.g., delivery services). While these laws are generally intended to create sales tax collection and reporting obligations for online marketplaces addressing remote sales, marketplace laws are often so broadly written as to potentially impact many apps and digital startups offering local services. The speakers in this session will provide an overview of potentially impacted services and useful strategies for navigating this new legal landscape.</p> <p>Speakers: Michele Borens, Eversheds Sutherland (US)* Jackie Orea, Andersen* Rachel Quintana, EY*</p>
2:40 – 3:40	<b>Choice of 2 Breakouts</b>
	<p><b>It's Not Good to Leave Money on the Table: Top Sales and Use Tax Refund Opportunities</b> Overpaying transactional taxes at any time, especially in times of economic uncertainty, represent missed opportunities. The speakers in this session will examine and assess selected sales and use tax overpayment/refund opportunities in selected areas including manufacturing, R&amp;D, bad debt, software/multiple points of use, utility studies, and others. The speakers will cover what to look for, how to document "your case" and prepare to defend your refund position.</p> <p>Speakers: Chris Engels, Crowe* Michael Kerman, Mayer Brown* Kristy Kirk, Deloitte*</p> <p><b>Improving Local Sales Tax Imposition – Mission Impossible?</b> This moderated session will provide input from local sales tax administrators in Alabama, Alaska, Colorado, and Louisiana. What efforts have they undergone, if any, to reduce compliance burdens (registration, filing returns, audits, etc.)? Come prepared with questions!</p> <p>Moderators: Rhonda Sparlin, RubinBrown* William Thistle, Bradley*</p> <p>Panel: TBD</p>
3:40 – 4:00	<b>Refreshment Break &amp; Networking</b>
4:00 – 5:00	<b>Choice of 2 Breakouts</b>
	<p><b>Mergers and Acquisitions: A Sales Tax Story of Due Diligence</b> Most states' sales/use tax laws incorporate "personal liability" provisions when the retailer does not pay the tax due. The speakers in this session will explore the scope of M&amp;A procedures and states' laws imposing personal liability for failing to follow state law in an M&amp;A transaction.</p> <p>Speakers: William Gorrod, Baker Botts* Mark Loyd, Dentons* Omar Munoz, KPMG*</p> <p><b>The Internet Tax Freedom Act – What Are Its Real Protections?</b> Is PITFA (the Permanent Internet Tax Freedom Act) old news or something to continue considering for your business to protect it from discriminatory taxes on digital products and services. The speakers in this session will discuss the implications of this law on your sales and use tax liabilities (including collection responsibilities) and provide tips on how to assess its impact on certain business operations.</p> <p>Speakers: Trisha Fortune, Ryan* Steve Young, Holland &amp; Hart*</p>

5:15 – 6:30	<b>Reception – Sponsored by PwC*</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, FEBRUARY 24, 2023</b>	
7:00 – 11:30	<b>Registration</b>
7:00 – 8:15	<b>Continental Breakfast</b>
7:15 – 8:15	<b>Early Morning Ethics Talk: Ethics and Professional Responsibilities for Transaction Tax Professionals</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: Lynn Gandhi, Foley & Lardner* Aaron Johnson, Lane Powell*
8:20 – 8:55	<b>Sales Tax Committee Meeting – Open to Everyone</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 (Las Vegas, NV– October), and next year's Sales Tax Conference (TBD– February). Issues COST should advocate for in 2023 and beyond will also be discussed.  Speakers: Toni Mincic, Lumen Technologies Fredrick Nicely, COST Patrick Reynolds, COST
9:00 – 10:00	<b>Choice of 2 Breakouts</b>
	<b>Sales Tax Issues Related to Carbon Capture and Sequestration Equipment and Services</b> Carbon Capture and Sequestration (CCS) is a fast-emerging industry, especially in states with large carbon-producing (petrochemical, especially) industries like Louisiana, Texas and Oklahoma. It also impacts any state with a large manufacturing industry. As more CCS projects are proposed and come online, the sales/use tax implications, both services and tangible personal property contexts, will become clearer. The 2022 Inflation Reduction Act (IRA) made CCS projects more financially feasible, with increased funding to and benefits under the IRC § 45Q federal tax credits. However, little consideration, thus far, is given to the state and local tax implications of these projects. This panel will discuss those state and local implications and describe the key issues taxpayers -- including plant owners/emitters and CCS service and equipment providers/operators -- will face.  Speakers: Bill Backstrom, Jones Walker* Jason Brown, Advantous*
	<b>Outside Counsel – A Valuable Resource – Maximize the Value</b> Outside counsel is a valuable resource when utilized properly. In this regard, the panelists in this session will provide an update on the Multistate POA project and how that may help to streamline the POA process for multistate taxpayers. Also, have you outsourced or are you thinking about outsourcing your SALT function? Here, the panelists will discuss why confidentiality should be top of the mind, traps for the unwary and how to ensure confidentiality isn't blown at the end of the day. Finally, the panel will discuss the best practices for managing all of those contracts that may overlap.  Moderator: Michael Carchia, Capital One Services  Speakers: Nikki Dobay, Greenberg Traurig* Craig Fields, Blank Rome* David Shipley, Stevens & Lee*
10:00 – 10:15	<b>Refreshment Break &amp; Networking, and Hotel Check Out</b>
10:15– 11:45	<b>COST Members-Only Audit Session –Phase 2 - Focused Discussion on Transactional Technology and Compliance Software Issues &amp; Good Transactional Tax Management</b>

	<p>This is your chance to participate in Phase 2 of a lively discussion of transaction tax technology and compliance systems to efficiently (as best as practical) collect the states' state and local sales taxes, including other transactional taxes such as lodging, food delivery, etc. We will also cover the most effective organization structure of sales tax departments/best practices for managing sales tax.</p> <p>Moderators:  Fred Nicely, COST  Pat Reynolds, COST</p> <p>Facilitators:  TBD</p>
11:45	<b>Sales Tax Conference Adjourns</b>

\*Denotes COST Practitioner Partners