



(8/14/25)

COST's 56th Annual Meeting
September 16-19, 2025
Memphis, TN

A big thanks to our Sponsors



Please note that all attendees are welcome to attend any session except Audit Sessions. Those sessions, as always, are open only to **COST industry members**.

| TUESDAY, SEPTEMBER 16 th | | | |
|--|---|--|--|
| 12:00 – 7:00 PM | Registration | | |
| S | <p>Legislative/Government Relations Meeting</p> <p>We invite you to participate in a robust discussion of significant 50-state corporate tax legislation and issues we saw this year and anticipate in the next legislative cycle. With pertinent insights from states’ shifting political and fiscal landscapes and potential impacts of factors such as federal tax and trade policy changes on state taxes and revenues, this is a great session for those interested in state tax policy and legislation. COST’s advocacy staff and chairs of COST’s Legislative and Policy Committees will also highlight COST’s advocacy, policy, and other resources available to COST members and partners.</p> <table border="1"> <tr> <td> <p>Speakers:</p> <p>Susan Courson-Smith, Pfizer</p> <p>Jamie Laiewski, Charter Communication</p> <p>Co-Chairs, COST Legislative Committee</p> <p>Kelli Murphy, Ford Motor Company</p> <p>Chair, COST Policy Committee</p> </td><td> <p>COST Advocacy Staff:</p> <p>Aziza Farooki</p> <p>Karl Frieden</p> <p>Leonore Heavey</p> <p>Mark Holmes</p> <p>Doug Lindholm</p> <p>Priya Nair</p> <p>Fred Nicely</p> <p>Pat Reynolds</p> <p>Marilyn Wethekam</p> </td></tr> </table> | <p>Speakers:</p> <p>Susan Courson-Smith, Pfizer</p> <p>Jamie Laiewski, Charter Communication</p> <p>Co-Chairs, COST Legislative Committee</p> <p>Kelli Murphy, Ford Motor Company</p> <p>Chair, COST Policy Committee</p> | <p>COST Advocacy Staff:</p> <p>Aziza Farooki</p> <p>Karl Frieden</p> <p>Leonore Heavey</p> <p>Mark Holmes</p> <p>Doug Lindholm</p> <p>Priya Nair</p> <p>Fred Nicely</p> <p>Pat Reynolds</p> <p>Marilyn Wethekam</p> |
| <p>Speakers:</p> <p>Susan Courson-Smith, Pfizer</p> <p>Jamie Laiewski, Charter Communication</p> <p>Co-Chairs, COST Legislative Committee</p> <p>Kelli Murphy, Ford Motor Company</p> <p>Chair, COST Policy Committee</p> | <p>COST Advocacy Staff:</p> <p>Aziza Farooki</p> <p>Karl Frieden</p> <p>Leonore Heavey</p> <p>Mark Holmes</p> <p>Doug Lindholm</p> <p>Priya Nair</p> <p>Fred Nicely</p> <p>Pat Reynolds</p> <p>Marilyn Wethekam</p> | | |
| 4:00 – 5:30 PM | COST Board of Directors Meeting | | |
| 5:30 – 5:45 PM | STRI Board Meeting | | |
| 5:45 – 7:00 PM | Welcome Reception | | |
| WEDNESDAY, SEPTEMBER 17 th | | | |
| 7:30 AM – 5:10 PM | Registration | | |
| 7:30 – 8:30 AM | Continental Breakfast & Networking | | |
| 8:30 – 9:00 AM | <p>Welcome & Opening Remarks -</p> <p>COST’s 56th Annual Meeting of the Membership: Election of COST Directors</p> <p>Announcement of the 2025 COST Paul Frankel Excellence in State Taxation Award to Hollis (Holly) Hyans</p> <p>Mollie Miller, Fresenius Medical Care North America, COST Chair</p> <p>Pat Reynolds, COST</p> <p>Charles Drury, COST</p> | | |
| 9:00 – 10:00 AM | <p>Pressing SALT Issues for 2025/2026 – All in One Hour!</p> <p>In this fast-paced session, the speakers will bring you up to speed on the most significant SALT issues businesses are facing this year and next. Much of the focus will be on pending pivotal court decisions, audit issues that may not and revenue agencies push for regulatory changes that impact multistate compliance and planning. The speakers will also provide their thoughts on what to expect in 2026 and beyond.</p> | | |

| | | | |
|---------------------|---|--|--|
| | <p>Moderator: Patrick Reynolds, COST</p> <p>Speakers: Jeff Friedman, Eversheds Sutherland (US)* Alysse McLoughlin, Jones Walker* Alexis Morrison-Howe, Deloitte*</p> | | |
| 10:00 – 10:15 AM | Refreshment Break & Networking | | |
| 10:15 – 11:05 | <p>A Discussion of the US Federal and State Tax Legislative Landscape and Executive Orders, including Congress's One Big, Beautiful Bill Act (OBBBA, H.R. 1) – and The Impact on State and Local Taxation</p> <p>Panelists will discuss the current US federal and state tax legislative landscape, including current state fiscal conditions and the potential state response to federal tax and fiscal changes. Sharing perspectives on recent tax developments with a focus on the state tax and administrative impacts, the discussion will cover business taxes, credits & incentives, the tax impact of tariffs, state jurisdiction under PL 86-272, and state conformity. This session will include the hot state topics of the last year e.g., Illinois, Maryland, Washington and others.</p> <p>Moderator: Jamie Laiewski, Charter Communications</p> <p>Speakers: Dan DeJong, KPMG* Kyle Sollie, Reed Smith* TBD</p> | | |
| 11:05 – 11:50 AM | Presentation to Hollis (Holly) Hyans - Retired [Consultant at Corteva Agriscience] of the Annual COST/ Paul Frankel Excellence in State Taxation Award | | |
| 11:50 AM – 12:50 PM | Lunch | | |
| 12:50 - 1:40 PM | <p>Collaboration Between Groups within a Tax Department</p> <p>Tax Department professionals representing different disciplines (income, sales/use, property tax, etc.) must work together to avoid conflicting and inconsistent positions. This session will highlight situations when the disciplines may intersect and conflict (nexus, sourcing, property classification, etc.) and how such conflicts can be avoided or managed.</p> <p>Moderator: Marilyn Wethekam, COST</p> | <p>Combined Reporting: Emerging Challenges and Strategic Considerations</p> <p>As more states implement or refine their combined reporting regimes, multistate and multinational businesses are encountering increasingly complex—and often state-specific—challenges. This session will examine the unique issues that arise under combined reporting, including the treatment of partnership interests, the inclusion or exclusion of entities in the combined group, and the nuanced rules governing intercompany transactions. Panelists will also explore the utilization of tax attributes such as net operating losses, capital losses</p> | <p>Sales Tax Sourcing of Services</p> <p>This session explores the evolving landscape of sourcing sales from selling taxable services. The speakers will discuss recent legislative and judicial developments that are reshaping how service providers determine where sales are taxed and will include a discussion of the pros and cons of multiple point of use (MPU) sourcing. The session will provide practical guidance on avoiding audit risks, including the different documentation requirements imposed by the states.</p> <p>Moderator:</p> |




| | | | |
|----------------|--|---|--|
| | <p>Speakers: Sherry Lam Crowe* Tony Manners, BDO* Archana Warner, Constellation Energy Corporation</p> | <p>and credits, highlighting how these may be limited, shared, or decoupled under different state regimes.</p> <p>Speakers: Lynn Gandhi, Foley Lardner* David Pope, DLA Piper# Marc Simonetti, State Tax Law*</p> | <p>Fred Nicely, COST</p> <p>Speakers: David Ebersole, Baker & Hostetler* Trisha Fortune, Ryan* Jordan Goodman, Kilpatrick Townsend Stockton*</p> |
| 1:45 – 2:35 PM | <p>Report from the Front Lines: Northeast States Chamber Roundtable Discussion on Business Taxes – 2025 Recap & 2026 Predictions</p> <p>Tax policy professionals from key state business associations will prognosticate significant tax policy issues in the northeast states' upcoming legislative sessions (States Covered: Connecticut, Delaware, District of Columbia, Maine, Maryland, Massachusetts, New Hampshire, New Jersey, New York, Pennsylvania, Rhode Island, Vermont)</p> <p>Moderator: Leonore Heavey, COST</p> <p>Facilitators: Kathryn Bibbo, Rath Young Pignatelli – New Hampshire Carl Marrara, Pennsylvania Manufacturers' Association Bonnie Stewart, Connecticut Society of CPAs Grason Wiggins, Maryland Chamber of Commerce</p> | <p>AI in Action: Practical Strategies and Real-World Wins for Tax Departments</p> <p>Artificial intelligence is rapidly transforming the way tax departments operate—but how do you move from hype to hands-on results? In this interactive session, a panel of tax professionals will demystify the practical uses of AI tools in day-to-day tax operations. Panelists will share best practices for getting started, including real-world prompting examples and tips for effective collaboration with AI tools. Discover how leading tax teams are integrating AI into their work, from automating routine compliance tasks to supercharging research, audit defense, and data analysis. Walk away with actionable insights, lessons learned, and inspiring use cases you can bring back to your own organization—no technical expertise required.</p> <p>Moderator: Robert Tuinstra, Corteva Agriscience</p> <p>Speakers: Russell Gotto, Deere & Company TBD</p> | <p>Bundling and The True Object Test</p> <p>As sellers continue to increase service offerings interlaced with sales of tangible personal property or digital goods, determining what taxable in a bundle is getting more complicated. This session will analyze the tax issues that arise with these mixed transactions, and the methods available to simplify reporting and to achieve greater tax certainty. This session will also discuss recent developments across states in applying the True Object test.</p> <p>Speakers: Jennifer Karpchuk, Holland & Knight* Masha Yevzelman, Fredrickson & Byron* TBD</p> |
| 2:35 – 2:50 PM | Refreshment Break & Networking | | |
| 2:50 – 3:40 PM | <p>Report from the Front Lines: Western States Chamber Roundtable Discussion on Business Taxes – 2025 Recap & 2026 Predictions</p> | <p>State Tax Litigation – Identifying and Removing Internal Hurdles to Success</p> <p>Apart from the technical merits of a state tax issue being litigated, numerous internal</p> | <p>Hot Topics and Recent Developments in Accounting for State Taxes</p> <p>Panelists will discuss the latest developments in ASC 740 (Accounting for</p> |

| | | | |
|--------------------------------------|--|---|---|
| | <p>Tax policy professionals from key state business associations will address significant tax policy issues in these states. States Covered: Alaska, Arizona, California, Colorado, Hawaii, Idaho, Kansas, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oregon, South Dakota, Utah, Washington & Wyoming)</p> <p>Moderators: Mark Holmes, COST Marilyn Wethekam, COST</p> <p>Speakers: Becky Dutro, Nevada Taxpayers Association Robert Gutierrez, California Tax Foundation Miguel Legarreta, Associated Taxpayers of Idaho Rachel Quintana, EY</p> | <p>hurdles await. These hurdles include evidence gathering, witness identification and preparation, managing expectations, internal and external costs, and publicity. In addition to identifying such hurdles, this session will offer practical suggestions on how these hurdles can be overcome.</p> <p>Speakers: Stefi George, Akerman* Drew Hemmings, Baker & McKenzie* Margaret Wilson, Wilson Law Group*</p> | <p>Income Taxes), ASC 450 (Accounting for Contingencies, and ASU 2023-09, Topic 740 (Improvements to Income Tax Disclosures). Emphasis will be placed on the interaction between a company and its external accountants in addressing difficult state tax accounting issues and the role of subjectivity and judgment in managing these issues.</p> <p>Speakers: Bonnie Laughlin, Crowe* Amy LeTourneau, RSM* Chris Oatis, Grant Thornton Advisors*</p> |
| 3:40– 5:25 PM | <p>Audit Session – ALL TAX TYPES (COST Industry Members Only) 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, Nevada, Oklahoma, Pennsylvania, South Carolina and Virginia)</p> <div><p>Moderators: TBD</p><p>Facilitators: TBD</p></div> | | |
| 5:30 – 7:00 PM | Reception | | |
| 7:10 PM | <p>Group Dinner – Everyone is invited to join other COST members for dinner at Charlie Vergos’ Rendezvous Restaurant (BBQ Circa 1948) located at 52 S 2nd Street, Memphis, TN 38103. 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> | | |
| THURSDAY, SEPTEMBER 18 th | | | |
| 6:30 AM – 5:25 PM | Registration | | |
| 6:45 – 7:30 AM | Early Morning Walk with Judy Slotnik (COST’s Membership Coordinator) and Other Early Risers – 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 6:45 AM | | |
| 6:45 – 8:00 AM | Breakfast & Networking | | |
| 7:00 – 8:00 AM | Early Morning Ethics Coffee Talk - Ethical & Professional Challenges Facing State Tax Professionals | | |

| | | | |
|----------------|--|--|---|
| | <p>Get the latest ethics developments relevant to state tax professionals. This presentation will serve as your “wake up” for Thursday morning. Tax professionals and government affairs professionals must navigate a host of ethical issues daily. Some issues are obvious, others may not be. The speakers will discuss how to spot ethical issues and deal with them in a thoughtful and effective manner. (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.)</p> <p>Speakers: Christopher Grissom, Bradley Arant Boult Cummings* Janette Lohman, Thompson Coburn* Glenn McCoy, Ryan*</p> | | |
| 8:10 – 9:00 AM | <p>Standing and Retroactivity in State Tax Litigation: Access, Authority, and Constitutional Limits</p> <p>This session will examine two critical and often intersecting issues in state tax litigation: who has the right to sue, and how far back the state can reach. Panelists will explore the evolving doctrine of associational standing, analyzing when trade groups, nonprofits, and other associations may litigate on behalf of their members, and how courts balance access to justice with judicial efficiency and standing limitations. The session will also delve into the constitutional and statutory limits of retroactive taxation, with a focus on due process concerns and key cases such as <i>United States v. Carlton</i> and <i>Dot Foods</i>. Discussion will include how states craft retroactive tax measures, the legal challenges they face, and the broader fiscal and fairness implications for both taxpayers and governments.</p> <p>Speakers: Nikki Dobay, Greenberg Traurig* Michael Hilkin, McDermott Will & Schulte* David Hughes, Kilpatrick Townsend & Stockton*</p> | <p>Deference and the State Tax Implications of <i>Loper Bright</i></p> <p>The Supreme Court’s 2024 <i>Loper Bright</i> decision may change the deference historically afforded state tax regulations, rulings, and state tax agency interpretations and administrative practice. Learn how taxpayers might use <i>Loper Bright</i> to their advantage in state tax matters. Also learn about potential traps inherent in relying on <i>Loper Bright</i> in dealing with state tax agencies.</p> <p>Moderator: Doug Lindholm, COST</p> <p>Speakers: Nat Dorfman, Skadden, Arps, Slate, Meagher & Flom* Mitchell Newmark, Blank Rome* David Shipley, Stevens & Lee*</p> | <p>Let’s Improve Sales Tax Administration and Keep Business Input Out of the Sales Tax Base</p> <p>State legislators are increasingly interested in expanding their consumption tax base to compensate for reducing taxes on CIT and PIT income. Not an SSUTA state? There are still practices that can improve sales tax administration. The speakers will cover those practices and dive deeper on B2B exemptions, <i>i.e.</i>, preventing pyramiding, and other issues from legislators swapping tax burdens from one tax to another.</p> <p>Moderator: Karl Frieden, COST</p> <p>Speakers: Leah Durner, KPMG* Aaron C. Johnson, Ballard Spahr* TBD</p> |
| 9:05 – 9:55 AM | <p>Federal Preemption and Limitations on State and Local Taxation</p> | <p>Dispositions of Pass-Through Interests: Planning, Pitfalls, and Emerging Issues</p> <p>This session will explore key tax</p> | <p>How To Deal with States’ Attempts to Dress Up Old Laws to Fit New Tech and Transactions with Transactional Taxes</p> |

| | | | |
|------------------|--|---|---|
| | <p>This session will delve into how the Supremacy Clause of the U.S. Constitution may limit a state or local jurisdiction from imposing tax. The concepts of express and implied preemption will be addressed together with practical examples of how a taxpayer may use preemption to avoid state taxation.</p> <p>Speakers: Stephen Long, Baker & McKenzie* Michael Lurie, Reed Smith* TBD</p> | <p>considerations in planning for the disposition of interests in pass-through entities, highlighting both opportunities and common pitfalls. Speakers will also provide updates on recent developments affecting pass-through taxation, including Multistate Tax Commission (MTC) initiatives and how states are responding to the Supreme Court's decision in <i>Moore v. United States</i>.</p> <p>Speakers: Mark Loyd, Dentons* Will Thistle, Bradley Arant Boult Cummings* TBD</p> | <p>States constantly look for new ways to interpret old laws and apply that to new technology. The speakers will discuss historical concepts that are strong arguments and should not be overlooked when analyzing whether a new or old tax law is being applied correctly by the states.</p> <p>Moderator: Amy Thomas Laub, Nationwide Insurance Company</p> <p>Speakers: Zach Gladney, Alston & Bird* Brian Smith, Avalara* Diane Yetter, YETTER*</p> |
| 9:55 – 10:10 AM | Refreshment Break & Networking | | |
| 10:10 – 11:00 AM | <p>Alternative Apportionment: When the Standard Formula Falls Short</p> <p>As states increasingly adopt market-based sourcing and specialized apportionment formulas, taxpayers face growing challenges from inconsistent rules, limited data, and revenue characterization issues. These problems often lead to distorted apportionment results that fail to reflect in-state business activity. In such cases, alternative apportionment becomes a necessary—and often complex—solution. This session will explore when alternative methods are warranted, the procedural hurdles in seeking relief, and how states vary in evaluating these requests.</p> <p>Moderator: Marilyn Wethekam, COST</p> <p>Speakers: Steve Jasper, Bass Berry & Sims* TBD, Baker Tilly* Breen Schiller, Greenberg Traurig</p> | <p>State Credits and Incentives Update</p> <p>This session will include a timely update on the significant changes recently adopted by many states in the rules governing state R&D and economic development credits. Also to be discussed will be the state tax treatment of the sale of transferable federal and state credits and the purchase and use of transferrable credits to satisfy a state tax liability.</p> <p>Speakers: Matt Hogan, DuCharme McMillan & Associates* Marcus Panasewicz, Deloitte* TBD</p> | <p>Digital Products</p> <p>It's been an MTC project for over 3 years, and the SSUTA has recently agreed to enter the fray. This session will highlight the issues in this area of sales taxation on digital products. This will include how some states' exemptions for resale and manufacturing don't mingle well in our current tax environment with digital products.</p> <p>Moderator: Karl Frieden, COST</p> <p>Speakers: Eric Anderson, Andersen* Steve Kranz, McDermott Will & Schulte* Leah Robinson, Mayer Brown*</p> |

| | | | |
|--------------------|--|--|--|
| 11:05 – 11:55 AM | <p>A Multi-Stakeholder Perspective from Other SALT Organizations -</p> <p>This session brings together key stakeholders in the SALT policy landscape—representing state tax organizations (representing both state tax agencies and state legislators)—for an in-depth discussion on current challenges and future directions in state and local tax issues. Moderated by a COST industry member, the panelists will include senior representatives from the Multistate Tax Commission (MTC), Federation of Tax Administrators (FTA), the National Conference of State Legislatures (NCSL), and the Institute for State Policy Leaders (ISPL).</p> <p>Moderator: Mollie Miller, Fresenius Medical Care North America</p> <p>Speakers: TBD</p> | | |
| 11:55 AM – 1:20 PM | <p>Lunch & Networking</p> <p>Announcement of COST Officers and Directors for 2025/2026</p> | | |
| 1:20 – 2:10 PM | <p>Property Taxes</p> <p>There is nothing more important to keep property tax valuation issues under control. This session has great speakers to provide you with the latest and greatest with property tax issues in the U.S, and the pros and cons of recent state property tax limitations focused on the households and not business properties.</p> <p>Speakers: Kieran Jennings, Siegel Jennings* TBD TBD</p> | <p>State Tax Pitfalls in Mergers and Acquisitions: Risks, Remedies, and Post-Deal Challenges</p> <p>Mergers and acquisitions present numerous state tax challenges that can significantly impact deal value and create ongoing liabilities after the transaction closes. This session will explore common pitfalls, including exposure to sales and use taxes, state income tax issues, nexus considerations, transfer taxes, and successor liability risks. Panelists will discuss strategies for thorough tax due diligence, navigating varying state rules, and structuring transactions to minimize unexpected burdens. The discussion will also cover post-closing matters such as audit risks, compliance obligations, and dispute resolution, providing attendees with practical insights to identify, assess, and mitigate state tax risks both before and after the deal.</p> <p>Speakers: Bill Backstrom, Jones Walker* Mike Carchia, Capital One Eugene Gibilaro, Blank Rome* Josh Labat, Alston & Bird*</p> | <p>Sales and Use Tax Challenges Arising from Tariffs</p> <p>Tariffs can create unexpected sales and use tax challenges, particularly around whether tariffs are included in the taxable cost of goods. This session will explore key issues for importers, manufacturers, and resellers, including tariff-inclusive pricing, sourcing rules, shifting supply chains, and potential tax exposure. Panelists will also address refund strategies amid ongoing litigation.</p> <p>Speakers: Naftali Dembitzer, DLA Piper* TBD Thomas Sloan, PwC*</p> |

| | | | |
|---|---|---|---|
| <p>2:15 – 3:05 PM</p>  | <p>Report from the Front Lines: Midwest States Chamber Roundtable Discussion on Business Taxes – 2025 Recap & 2026 Predictions</p> <p>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. (States Covered: Illinois, Indiana, Iowa, Kentucky, Louisiana, Michigan, Minnesota, Missouri, Ohio, Oklahoma & Wisconsin)</p> <p>Moderator: Fred Nicely, COST</p> <p>Speakers: Liz Baumgartner, Ohio Chamber of Commerce Brian Cook, Minnesota Chamber of Commerce Randy Gross, Michigan Chamber of Commerce Ramiro Hernandez, Illinois Chamber of Commerce Tax Institute Ray McCarty, Associated Industries of Missouri Maurice Scholten, Taxpayers’ Federation of Illinois Hunter Traynor, Nebraska Chamber of Commerce & Industry</p> | <p>Deep Dive into Cost of Performance and Market Based Sourcing: Methods of Multistate Analysis, Planning and Tax Accounts</p> <p>This session will provide a deep and advanced analysis of the impact of recent court decisions on COP and MBS and planning methods, strategies and ways to manage compliance and positions in the various states. We will discuss the range of possible positions in a variety of common fact patterns, the advantages and disadvantages of sourcing methods and ideas to minimize risk and achieve the best reasonable tax results. This session will also address the level of certainty in the law as it relates to tax accounts and reserves.</p> <p>Speakers: Zack Atkins, Pillsbury Winthrop Shaw Pittman* Michael Bowen, Akerman* Nicole Johnson, Blank Rome*</p> | <p>Sales Tax Potpourri</p> <p>This session will address the ever-changing landscape of sales tax covering a wide ranging, all-encompassing discussion of updates and changes that you need to be aware of.</p> <p>Speakers: Brett Carter, Carter Shelton* Carolynn Kranz, Industry Sales Tax Solutions* Larry Mellon, Vertex*</p>  |
| <p>3:05 – 3:20 PM</p> | <p>Refreshment Break & Networking</p> | | |
| <p>3:20 – 5:05 PM</p>  | <p>Audit Session – ALL TAX TYPES (COST Industry Members-Only)</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: Alaska, Arizona, California, Colorado, Hawaii, Idaho, Illinois, Indiana, Iowa, Kansas, Kentucky, Michigan, Minnesota, Missouri Montana, Nebraska, New Mexico, North Dakota, Ohio, Oregon, South Dakota, Utah, Washington, Wisconsin & Wyoming)</p> <p>Moderators: TBD</p> | | |

| | | |
|------------------------------------|---|---|
| | Facilitators: TBD | |
| | | |
| 5:30 – 7:30 PM | Vendor Fair - Come join the fun as various service and product providers host our Annual Meeting Vendor Fair. There will be lots of giveaways, 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!! | |
| FRIDAY, SEPTEMBER 19 TH | | |
| 7:00 am – 12:20 pm | Registration | |
| 7:00 – 8:00 AM | Continental Breakfast & Networking | |
| 8:00 – 9:25 AM | Tax Administrators Roundtable This roundtable discussion will feature key state tax administrators discussing the latest news, developments, and outlook from a state tax perspective. The administrators will provide insights on what happened in their states during 2025 and what is planned for 2026 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: Phillip Ashley, Director Policy, Texas Comptroller of Public Accounts David Harris, Director, Illinois Department of Revenue Tim Jennrich, Senior Assistant Director of Tax Policy, Washington DOR Christine Lapps, Tennessee Deputy Commissioner Jay Maschas, Director of Hearings and Appeals Division, Maryland DOR | |
| 9:25 – 9:40 AM | Refreshment Break, Networking, and Hotel Check Out | |
| 9:40 – 10:30 AM | Report from the Front Lines: Southeast States Chamber Roundtable Discussion on Business Taxes Including Texas – 2025 Recap & 2026 Predictions Tax policy professionals from key state business associations will prognosticate significant tax policy issues in the southeast states’ upcoming legislative sessions, viewed through the prism of this year’s accomplishments and setbacks. (States Covered: Alabama, Arkansas, Florida, Georgia, Mississippi, North Carolina, South Carolina, Tennessee, Virginia, West Virginia and Puerto Rico Audits.) Moderators: Mark Holmes, COST Fred Nicely, COST | One Big Beautiful Bill Act (OBBBA) and its Impact on State Corporate Income Taxes On July 4, President Trump signed into law the OBBBA, the largest federal tax reform legislation since the TCJA. The panelists will take a deep dive into the key OBBBA CIT provisions and discuss conformity and non-conformity issues relating to the state CIT. The session will cover significant changes in GILTI, accelerated depreciation of equipment, expensing of domestic R and D expenditures, loosening interest deduction limitations, and expensing of factories. The panelists will also analyze the large OBBBA cuts in aid to state governments and possible state tax responses. Moderator: Karl Frieden, COST |

| | | |
|---|--|--|
| | <p>Patrick Reynolds, COST</p> | |
|  | <p>Speakers:</p> <p>Charles Aull, Kentucky Chamber of Commerce</p> <p>Helen Brantley, Texas Taxpayers and Research Association</p> <p>Derek Easley, Business and Industry Political Education Committee – Mississippi</p> <p>RJ Gibson, Tennessee Chamber of Commerce and Industry</p> <p>Jennifer Rabb, Texas Taxpayers and Research Association</p> | <p>Speakers:</p> <p>Evan Hamme, Pillsbury Winthrop Shaw Pittman*</p> <p>Jamie Yesnowitz, Grant Thornton Advisors*</p> <p>TBD</p> |
| <p>10:35 AM – 12:20 PM</p> | <p>Audit Session – <i>ALL TAX TYPES</i> (COST Industry Members Only)</p> <p>COST audit session during which participants share recent audit and litigation experiences involving all types of state and local taxes.</p> <div><p>(States covered in this session: Connecticut, Delaware, District of Columbia, Maine, Massachusetts, New Hampshire, New Jersey, New York, North Carolina, Rhode Island, Tennessee, Texas, Vermont, West Virginia)</p></div> <p>Moderators:</p> <p>Facilitators:</p> | |
| <p>12:20 PM</p> | <p>Annual Meeting Adjourns</p> | |

* Denotes COST Practitioner Connection Subscriber



COST Practitioner Connection Partners

DIAMOND

Baker & McKenzie LLP
Blank Rome LLP
Deloitte Tax LLP
Ernst & Young LLP
Eversheds Sutherland (US) LLP

Grant Thornton Advisors LLC
KPMG LLP
PricewaterhouseCoopers LLP
Ryan, LLC

PLATINUM

Alston & Bird LLP
BDO USA, LLP
Crowe LLP
Jones Walker LLP

McDermott Will & Schulte LLP
Pillsbury Winthrop Shaw Pittman LLP
Reed Smith LLP

GOLD

Andersen
Baker & Hostetler LLP
Baker Tilly
Bradley Arant Boult Cummings LLP
Dentons
Forvis Mazars, LLP
Fredrikson & Byron, P.A.

Greenberg Traurig, LLP
Holland & Knight LLP
Kilpatrick Townsend & Stockton LLP
RSM US LLP
Stevens & Lee
Vertex Inc.
Withum Smith+Brown, P.C.

SILVER

Advantous Consulting, LLC
Akerman LLP
Ashland Group, LLC
Avalara
Baker Botts L.L.P.
Baker Donelson
Ballard Spach
Cozen O'Connor
DLA Piper LLP
DuCharme, McMillen & Associates, Inc.
Energy Infrastructure Council
Grant McCarthy Group, LLC
Hodgson Russ LLP
Holland & Hart LLP
Honigman LLP
Ice Miller LLP
Jones Day
Kean Miller LLP
Mayer Brown LLP

McCarter & English, LLP
McDonald Hopkins LLC
Moore & Van Allen PLLC
Morgan, Lewis & Bockius LLP
MultiState Associates Inc.
Parker Poe Adams & Bernstein LLP
Perkins Coie LLP
Pierce Atwood LLP
Roberts Law Group, PLLC
Scott, Douglass & McConnico LLP
Siegel Jennings, Co., LPA
Skadden, Arps, Slate, Meagher & Flom LLP
State Tax Law LLC
Stoel Rives LLP
Stoll Keenon Ogden PLLC
Sullivan & Worcester LLP
Vallejo, Antolin, Agarwal & Kanter (VAAK)
YETTER
Zaino Hall & Farrin LLC

BRONZE

AAA Scholarship Foundation
Arizona Leadership Foundation
Arnold & Clifford LLP
Barnwell Consulting, LLC
Bass Berry & Sims PLC
Brunini, Grantham, Grower & Hewes, PLLC
Buchanan Ingersoll & Rooney PC
Buckingham, Doolittle & Burroughs, LLC
Carter Shelton, PLC
Cavanagh Law Firm
CBIZ MHM, LLC
Chamberlain Hrdlicka White Williams & Aughtry CLA
Dakessian Law, Ltd

Davis Wright Tremaine LLP
Duane Morris LLP
Faegre Drinker Biddle & Reath LLP
Foley & Lardner LLP
Frost Brown Todd LLC
Herbein CPA + Advisors
Industry Sales Tax Solutions, LLC
Jenner & Block LLP
Koley Jessen P.C., L.L.O.
Kutak Rock LLP
Lewis Roca Rothgerber Christie LLP
Martens Law

