



As of 01/15/26

# COST's Spring Meeting and Audit Sessions

## April 20-23, 2026

### Coral Gables, FL

#### Special Thanks To COST's Spring 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.**

#### MONDAY, APRIL 20<sup>th</sup>

1:00 – 6:30 PM	<b>Registration</b>
1:00 – 3:00 PM	<b>Legislative/Government Relations Meeting</b> We invite you to participate in a robust discussion of significant 50-state corporate tax legislation and issues emerging during the current legislative cycle. With pertinent insights from states' shifting political and fiscal landscapes and the impact of federal HR 1 and trade policy changes on state taxes and revenues, this is a great session for those interested in state tax policy and legislation (e.g., government affairs folks are encouraged to attend). 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.
3:00 – 4:30 PM	<b>COST Board of Directors Meeting</b>
4:30 – 5:00 PM	<b>STRI Board Meeting</b>
5:15 – 6:45 PM	<b>Welcome Reception and Networking</b>

#### TUESDAY, APRIL 21<sup>st</sup>

7:30 AM – 6:45 PM	<b>Registration</b>	
7:30 – 8:45 AM	<b>Continental Breakfast &amp; Networking</b>	
8:45 - 9:00 AM	<b>Welcome &amp; Opening Remarks</b>	
9:00 – 10:00 AM	<b>The Evolving Landscape of SALT Litigation and Legislation - Key Issues and Insights</b> This opening session will provide a discussion of the significant issues and trends that are emerging from current SALT litigation and legislative matters. This session will cover all SALT tax types and will cue everyone in on the trends in this field.	
10:00 – 10:10 AM	<b>Refreshment Break &amp; Networking</b>	
10:10 – 11:05 AM	<b>When One Size Doesn't Fit All: The Limitations of the Single Sales Factor</b> The single sales factor apportionment method has become the rule not the exception. This method raises significant questions about fairness, distortion and unconstitutional consequences. The	<b>The Digital Tax Revolution: Are You Ready for What's Next?</b> States are rewriting the rules in an attempt to expand the sales tax base — digital services and products are at the center of the storm. From streaming platforms to cloud computing, the push to expand the tax base is accelerating, and the implications for businesses are enormous. This session

	<p>challenges increase when combined with the complexities of taxing foreign source income. This session will discuss how to address the limitations of the single sales factor method.</p>	<p>will give you a front-row seat for a discussion of the latest developments including the status of litigation shaping the future of sales tax. We'll dive into the <b>Multistate Tax Commission</b> initiatives to create uniform standards for taxing digital goods, the <b>National Conference of State Legislatures</b> efforts to inform legislators of issues with taxing digital goods, and the <b>Streamlined Sales Tax</b> project efforts to define some digital goods to simplify compliance and reduce friction for businesses.</p>
11:10 AM– 12:05 PM	<p><b>Related Party Transactions and the Challenges of Addback Statutes</b></p> <p>This session will be an intercompany transaction presentation on one of the more complex challenges in state corporate income tax. While addback statutes were initially enacted to counter tax planning strategies, their application has expanded to challenges of all related party transactions. This session will discuss the challenges of establishing safe-harbor provisions of the statutes.</p>	<p><b>Sampling Smarter Not Harder: Unlocking Audit Efficiency</b></p> <p>Statistical sampling is a critical tool to streamline audits and reduces administrative burdens for both taxpayers and revenue agencies alike. This session will discuss the commonly used methodologies, the legal and procedural frameworks for sampling agreements, and the use of technology, AI and data analytics to reshape the sampling process.</p>
12:05 – 1:00 PM	Lunch & Networking	
1:00 – 1:55 PM	<p><b>State Tax law Demystified: What Every SALT Professional Should Know</b></p> <p>Understanding the underlying legal frameworks of states' taxation is essential for anyone involved in compliance, planning or audit defense. This session will break down key legal concepts for non-attorneys, and it will focus on practical takeaways.</p>	<p><b>Federal Moves, State Ripples: Tariffs and the End of the Penny</b></p> <p>Federal actions often send shockwaves through state tax systems, and recent developments are no exception. This session explores two seemingly unrelated but impactful changes: the imposition of tariffs and the potential discontinuation of the penny. How do tariffs influence state revenue streams, sourcing rules, and compliance obligations? What happens when rounding rules become a necessity in a cashless—or penny-less—economy? This session will unpack the constitutional, administrative, and practical implications of these federal decisions on state tax policy, audit practices, and business operations.</p>
2:00 – 2:55 PM	<p><b>Data Drivers: Unleashing the Power of Data Analytics and AI in SALT</b></p> <p>The explosion of data in modern business has transformed taxpayers' and revenue agencies' approaches to compliance, audits and planning. Data analytics and AI are no longer futuristic concepts but are practical tools. This session will discuss the application of these tools and challenges and the limitations of using them.</p>	<p><b>Tips For Tax Departments Before, During and After A Merger/Acquisition or Spinoff</b></p> <p>Mergers, acquisitions and spinoffs can create significant opportunities, but they also may bring state tax challenges that must be managed at every stage of the transaction. From due diligence to post closing integration, tax departments play a critical role in identifying risks, ensuring compliance and capturing value. This session will provide practical insights into how to manage these transactions.</p>
2:55 – 3:05 PM	Refreshment Break & Networking	

3:05 – 4:00 PM	<p><b>Conformity Chaos? Corporate Income Tax Issues Resulting from H.R. 1</b></p> <p>H.R. 1 made significant changes to the taxation of corporations both at the federal and state levels. States face critical decisions on whether to adopt or decouple from the federal changes. As a result, taxpayers will be required to navigate a patchwork of laws and rules creating a complex interplay between the federal and state tax regimes. This session will address practical compliance, risk management, and planning challenges resulting from decoupling from OBBBA.</p>	<p><b>Potpourri Discussion of Local Taxes/Fees Other Than Sales, Income and GRT</b></p> <p>This session explores the diverse ways local jurisdictions generate revenue, including taxes, fees, and other innovative mechanisms. Attendees will gain insight into the evolving landscape of local fiscal policies and the implications for businesses and residents. This session will provide an understanding of the emerging trends, compliance challenges, and strategies for navigating these complex laws.</p>
4:05 – 5:45 PM	<p><b>Audit Session – ALL TAX TYPES (COST Industry Members Only)</b></p> <p>This is the first of three general COST audit sessions during which COST Industry Members share recent audit, settlement and litigation experiences involving all types of state and local taxes. <b>(States covered in this session: California, Connecticut, District of Columbia, Maine, Massachusetts, New Hampshire, New Jersey, New York, North Carolina, Rhode Island, Tennessee, Texas, Vermont, and West Virginia)</b></p>	
5:55 – 6:55 PM	<b>Reception and Networking</b>	
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 preregister or stop by the Registration Desk to let us know you will be there. Contact Judy Slotnik (<a href="mailto:jslotnik@cost.org">jslotnik@cost.org</a>) for more information! (Folks pay their own way.)</p>	
<b>WEDNESDAY, APRIL 22<sup>nd</sup></b>		
7:30 AM – 5:55 PM	<b>Registration</b>	
6:45 – 7:30 AM	<p><b>Early Morning Walk for Early Risers</b></p> <p>Get your day off to a great start and get energized by sharing an early morning stroll with other attendees. The group will leave from the hotel lobby at 6:45 AM</p>	
7:30 – 8:15 AM	<b>Breakfast &amp; Networking</b>	
8:15 - 9:30 AM	<p><b>Tax Administrators Roundtable</b></p> <p>This roundtable discussion will feature key state tax administrators discussing the latest news, developments, and outlook in their states from a tax perspective. These administrators will provide insights on what happened in their states thus far during 2026 and what is planned for the remainder of the year. Moderated by an experienced practitioner, this session will provide an opportunity to ask those important questions we all have, which can be done either confidentially or face-to-face. Please feel free to participate in the session or, if you prefer, send your questions to Karen Galdamez (<a href="mailto:Kgaldamez@cost.org">Kgaldamez@cost.org</a>) and we'll ask the question for you anonymously. <b>We highly value and encourage your participation!!</b></p>	
9:30 – 9:40 AM	<b>Refreshment Break &amp; Networking</b>	
9:40 – 10:35 AM	<p><b>If Distortion Is the Disease, Then Alternative Apportionment is the Cure?</b></p> <p>In today's complex tax landscape, traditional apportionment methods often fail to accurately reflect a company's economic activity, leading to distortions that can result in unfair tax liabilities and compliance challenges. This session explores why distortion</p>	<p><b>From Data Extraction to Digital Ads: The Next Wave of "State Ad/Data Tax Proposals"</b></p> <p>As data becomes the lifeblood of the digital economy, states are exploring bold new ways to capture revenue from its collection and use. One emerging concept is the "extraction tax"—a levy on the harvesting of consumer and business data. In addition, policymakers are considering</p>

	occurs, its impact on businesses, and how alternative apportionment methods can serve as a practical remedy.	taxes on social media platforms and digital advertising as part of a broader effort to monetize the digital ecosystem. This session will examine the policy drivers behind these initiatives, the rationale for treating data and digital activity as taxable resources, and the key models under consideration.
10:40 – 11:35 AM	<b>Navigating the Storm: Strategic Solutions for State Tax Challenges</b> State tax controversies can be costly, time-consuming, and disruptive to business operations. Successfully navigating audits and litigation requires a proactive approach, deep technical knowledge, and strategic planning. This session will provide practical guidance on managing state tax disputes from start to finish, focusing on strategies that minimize risk and maximize favorable outcomes.	<b>Indirect Tax – Audit Session – (COST Industry Members)</b> This COST industry-only audit session will give attendees the opportunity chance to discuss transactional tax issues, both state and local, related to audits, compliance, technology, etc.
11:35 AM – 12:30 PM	<b>Federal Preemption in State Tax: Where the Lines Are Drawn</b> - Federal law often sets boundaries on state taxing authority, but those boundaries are not always clear. This session will explore the doctrine of federal preemption and its critical role in shaping state tax policy and enforcement. We'll examine how federal statutes, regulations, and constitutional principles can override state tax laws, and what that means for businesses operating across jurisdictions.	<b>Claiming Exemptions, Credits and Perfecting Reverse Audits</b> In an era of increasing tax complexity, businesses often leave money on the table by failing to identify and claim available exemptions and credits. Reverse audits—systematic reviews of prior transactions—can uncover significant savings and ensure compliance. This session will provide practical guidance on how to maximize tax benefits and recover overpayments through effective reverse audit strategies.
12:30 – 1:20 PM	Lunch & Networking	
1:20 – 2:15 PM	<b>Sourcing Services – Navigating State Income Tax and Sales Tax Implications</b> Sourcing rules for services can be complex and vary widely not only between tax types but also between jurisdictions, creating significant challenges for businesses operating across state lines. This session will explore how states determine the sourcing of services for both income tax and sales tax purposes, and the implications for compliance and planning.	<b>Gross Receipts Taxes: Trends, Challenges, and What's Next</b> Gross receipts taxes continue to gain traction as states seek alternatives to traditional income-based systems. This session explores recent developments, including legislative expansions, rate adjustments, and new industry-specific applications. The speakers will analyze the policy drivers behind these changes, constitutional considerations, and the compliance challenges businesses face—such as sourcing rules, pyramiding concerns, and nexus implications.
2:20 – 3:15 PM	<b>Tax Accounting Updates</b> This session will explore the most pressing accounting issues impacting state tax compliance and reporting. Experts will discuss recent legislative changes, evolving standards, and practical strategies for navigating complex state tax environments. Attendees will gain actionable insights to ensure accuracy, mitigate risk, and stay ahead of emerging trends in state taxation.	<b>Drafting Agreements/Contracts to Avoid SALT Issues</b> Contracts and agreements often dictate tax consequences, yet tax considerations are frequently overlooked during drafting. The result is the potential failure to identify key tax provisions in service, licensing or supply agreements including the allocation of risk and responsibility for taxes between the parties. This session will provide practical guidance on how to

		structure agreements to avoid or minimize state and local tax issues, including income, franchise, and sales/use taxes.
3:15 – 3:25 PM	<b>Refreshment Break &amp; Networking</b>	
3:25 - 4:20 PM	<p><b>State Taxation of Pass-Through Entities: Navigating Complexity and the MTC's Latest Initiative</b></p> <p>Pass-through entities (PTEs) such as partnerships and S corporations present unique challenges in state taxation, particularly as states adopt new rules and elective regimes in response to federal changes. This session will examine the evolving landscape of PTE taxation, including allocation and apportionment issues. The session will also discuss the MTC's project addressing uniformity and guidance for PTE taxation, exploring its goals, recommendations, and potential implications for taxpayers and practitioners.</p>	<p><b>Is It a Fee or a Tax? — and Why It Matters</b></p> <p>The distinction between a fee and a tax is more than semantics—it can determine constitutional validity, compliance obligations, and litigation outcomes. Misclassification can lead to unexpected liabilities, penalties, and even legal challenges. This session will explore the critical differences between fees and taxes, why the classification matters, and how courts and tax authorities draw the line.</p>
4:25 – 6:00 PM	<p><b>This is the second of three general Audit Sessions – ALL TAX TYPES (COST Industry Members-Only)</b></p> <p>During these COST audit sessions COST Industry Members share recent audit, settlement and litigation experiences involving all types of state and local taxes. <b>(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 &amp; Wyoming)</b></p>	
6:00 – 7:30 PM	<p><b>Vendor Fair</b></p> <p>Come join the fun as various service and product providers host our Spring Meeting Vendor Fair. There will be lots of giveaways, food, and activities so make sure you stop by each vendor. 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!!</p>	
<b>THURSDAY, APRIL 23<sup>RD</sup></b>		
7:00 AM – 12:25 PM	<b>Registration</b>	
7:00 – 8:30 AM	<b>Continental Breakfast &amp; Networking</b>	
7:30 – 8:30 AM	<p><b>Early Morning Ethics Coffee Talk - Ethical &amp; Professional Challenges Facing State Tax Professionals</b></p> <p>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 Friday morning. However, there’s much more to this session than getting an hour of Ethics CPE/CLE. Tax professionals must navigate a host of ethical issues on a daily basis. 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. <b>(PLEASE NOTE – THERE WILL BE A SEPARATE REGISTRATION SIGN IN SHEET FOR THIS SESSION AND ATTENDEES MUST ARRIVE AND SIGN IN BY 7:40 AM TO OBTAIN CPE/CLE.)</b></p>	
8:45 – 9:45 AM	<b>Perspectives from the Bench - State Tax Court Judges</b>	

	What happens when tax disputes reach the bench? This session offers a rare opportunity to hear directly from a panel of Administrative Law Judges who adjudicate state tax controversies. They'll share insights on what makes arguments persuasive, common pitfalls in litigation, and how procedural nuances can shape outcomes.
9:45 – 10:45 AM	<b>AI and SALT</b> Discover how artificial intelligence is transforming state and local tax administration, compliance, and planning. This session will explore practical applications of AI to improve efficiency, accuracy, and decision-making while addressing key challenges such as data privacy and regulatory alignment. Join us to learn strategies for leveraging AI responsibly to optimize tax processes and enhance outcomes for governments and taxpayers alike.
10:45 – 11:00 AM	<b>Refreshment Break, Networking, and Hotel Check Out</b>
11:00 AM – 12:30 PM	<b>This is the last of COST's general Audit Sessions – ALL TAX TYPES (COST Industry Members Only)</b> During these COST audit session COST Industry Members share recent audit, settlement and litigation experiences involving all types of state and local taxes. <b>(States covered in this session: Alabama, Arkansas, Delaware, Florida, Georgia, Louisiana, Maryland, Mississippi, Oklahoma, Pennsylvania, South Carolina and Virginia)</b>
12:30 PM	<b>Spring Meeting Adjourns</b>

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