

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 20th

1:00 – 6:30 PM	Registration	
1:00 – 3:00 PM	<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 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.</p>	
	<p>Speakers:</p> <p>Jamie Laiewski, Charter Communications Chair, COST Legislative Committee</p>	<p>COST Advocacy Staff:</p> <p>Aziza Farooki Karl Frieden</p>

		Kelli Murphy, Ford Motor Company Chair, COST Policy Committee	Leonore Heavey Mark Holmes Doug Lindholm Priya Nair Fred Nicely Pat Reynolds - Moderator Dylan Waits Marilyn Wethekam	
3:00 – 4:30 PM	COST Board of Directors Meeting			
4:30 – 5:00 PM	STRI Board Meeting			
5:15 – 7:15 PM	Please join us for an opening reception with little bites and drinks on Monday, April 20th at Bulla Gastrobar, hosted by Jones Walker and Scott Douglass McConnico. This casual networking event is an opportunity to connect with colleagues and enjoy Spanish-inspired fare in a relaxed, welcoming setting.			
TUESDAY, APRIL 21st				
7:30 AM – 6:45 PM	Registration			
7:30 – 8:45 AM	Continental Breakfast & Networking			
8:45 - 9:00 AM	Welcome & Opening Remarks			
9:00 – 10:00 AM	<p>The Evolving Landscape of SALT Litigation and Legislation - Key Issues and Insights 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.</p> <p>Moderator: Pat Reynolds, COST</p> <p>Speakers: Zach Gladney, Alston & Bird* Evan Hamme, Pillsbury Winthrop Shaw Pittman* Scott Roberti, EY* Michael Tedesco, Baker & McKenzie*</p>			
10:00 – 10:10 AM	Refreshment Break & Networking			
10:10 – 11:05 AM	<p>When One Size Doesn't Fit All: The Limitations of the Single Sales Factor 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 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>The Digital Tax Revolution: Are You Ready for What's Next? 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 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 Multistate Tax Commission initiatives to create uniform standards for taxing digital goods, the National Conference of State Legislatures efforts to inform legislators of issues with taxing digital goods, and the</p>		

	<p>Moderator: Marilyn Wethekam, COST</p> <p>Speakers: Aruna Chittiappa, Pillsbury Winthrop Shaw Pittman* Jeff Friedman, Eversheds Sutherland(US)* Breen Schiller, Greenburg Traurig* Doug Wick, Baker & McKenzie*</p>	<p>Streamlined Sales Tax project efforts to define some digital goods to simplify compliance and reduce friction for businesses.</p> <p>Moderator: Fred Nicely, COST</p> <p>Speakers: Timoty Gorton, PwC* Craig Johnson, Streamlined Sales Tax Governing Board, Inc. Steve Kranz, McDermott Will & Schulte* Ilias Savakis, Crowe*</p>
11:10 AM– 12:05 PM	<p>Related Party Transactions and the Challenges of Addback Statutes</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>Moderator: Doug Lindholm, COST</p> <p>Speakers: Dan DeJong, KPMG* Craig Fields, Blank Rome* Joe Garrett, Deloitte* Frances Sewell, Pfizer*</p>	<p>Sampling Smarter Not Harder: Unlocking Audit Efficiency</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> <p>Moderator: Aziza Farooki, COST</p> <p>Speakers: Carolynn Kranz, Industry Sales Tax Solutions* Jason McGlamery, Ryan* Ryan Trent, BDO*</p>
12:05 – 1:00 PM	Lunch & Networking	
1:00 – 1:55 PM	<p>State Tax law Demystified: What Every SALT Professional Should Know</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>Moderator: Arthur Parham, Retired General Tax Advisor of Entergy Services LLC</p> <p>Speakers: Mark Loyd, Dentons* Curtis Osterloh, Scott Douglass & McConnico* Jeanette Moffa, Moffa, Sutton, & Donnini* R. Greg Roberts, Roberts Law Group*</p>	<p>Federal Moves, State Ripples: Tariffs and the End of the Penny</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> <p>Moderator: Fred Nicely, COST</p>

		<p>Speakers: Michael Cornett, Forvis Mazars* Trisha Davidson, YETTER* Naftali Dembitzer, DLA Piper* Charlie Kearns, Eversheds Sutherland(US)*</p>
2:00 – 2:55 PM	<p>Data Drivers: Unleashing the Power of Data Analytics and AI in SALT 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>Moderator: Dylan Waits, COST</p> <p>Speakers: Michael Corrales, PwC* Jenn Green, EY* Dave Gutowski, Reed Smith*</p>	<p>Tips For Tax Departments Before, During and After a Merger/Acquisition or Spinoff 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> <p>Moderator: Michael Carchia, Capital One</p> <p>Speakers: Bill Backstrom, Jones Walker* Eugene Gibilaro, Blank Rome*</p>
2:55 – 3:05 PM	Refreshment Break & Networking	
3:05 – 4:00 PM	<p>Conformity Chaos? Corporate Income Tax Issues Resulting from H.R. 1 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>Moderator: Karl Frieden, COST</p> <p>Speakers: Jonathan Feldman, Eversheds Sutherland* John Fletcher, Jones Walker* Andrew Grace, KPMG* Sebastian Watt, Reed Smith*</p>	<p>Potpourri Discussion of Local Taxes/Fees Other Than Sales, Income and GRT 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> <p>Moderator: Leonore Heavey, COST</p> <p>Speakers: Larry Mellon, Vertex* David Pope, DLA Piper* Kelly R. Smith, Evolve Vacation Rental Network Inc. Rhonda Sparlin, Rubin Brown*</p>
4:05 – 5:45 PM	Audit Session – ALL TAX TYPES (COST Industry Members Only)	

	<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. (States covered in this session: Connecticut, District of Columbia, Illinois, Indiana, Kentucky, Maine, Massachusetts, New Hampshire, New Jersey, New York, Rhode Island, Tennessee, Vermont, and West Virginia)</p> <p>Moderators: TBD</p>	
5:55 – 6:55 PM	Reception and Networking	
7:00 PM	<p>Group Dinner – 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 (jslotnik@cost.org) for more information! (Folks pay their own way.)</p>	
WEDNESDAY, APRIL 22nd		
7:30 AM – 5:55 PM	Registration	
6:45 – 7:30 AM	<p>Early Morning Walk for Early Risers 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	Breakfast & Networking	
8:15 - 9:30 AM	<p>Tax Administrators Roundtable 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 Galdámez (Kgaldamez@cost.org) and we'll ask the question for you anonymously. We highly value and encourage your participation!!</p> <p>Moderator: Jim Eads, Ryan*</p> <p>Panelists: Richard Dobson, Kentucky Department of Revenue Shane Hofeling, State of California, Franchise Tax Board Amanda Hiller, New York State Department of Taxation and Finance Eric Myers, Colorado Department of Revenue Lance Wilkinson, Michigan Department of Revenue</p>	
9:30 – 9:40 AM	Refreshment Break & Networking	
9:40 – 10:35 AM	<p>If Distortion Is the Disease, Then Alternative Apportionment is the Cure? 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 occurs, its impact on businesses, and how alternative apportionment methods can serve as a practical remedy.</p>	<p>From Data Extraction to Digital Ads: The Next Wave of "State Ad/Data Tax Proposals" 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 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</p>

	<p>Moderator: Marilyn Wethekam, COST</p> <p>Speakers: Jeremy Dukes, BDO* Lynn Gandhi, Foley Lardner* Leah Robinson, Mayer Brown* Marc Simonetti, State Tax Law*</p>	<p>digital activity as taxable resources, and the key models under consideration.</p> <p>Moderator: Karl Frieden, COST</p> <p>Speakers: Eric Anderson, Andersen* Matt Hedstrom, Alston & Bird* Michael Hilkin, McDermott Emery Schulte* Michael Spencer, Deloitte*</p>
10:40 – 11:35 AM	<p>Navigating the Storm: Strategic Solutions for State Tax Challenges 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.</p> <p>Moderator: Jamie Laiewski, Charter Communications</p> <p>Speakers: Eric Fader, Duane Morris* David Shipley, Stevens & Lee* Nikki Wooten, Maynard Nexsen* Jamie Yesnowitz, Grant Thornton*</p>	<p>Indirect Tax – Audit Session – (COST Industry Members) 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.</p> <p>Moderators: Fred Nicely, COST Pat Reynolds, COST</p> <p>Facilitators: Brandi Drake, Charter Toni Mincic, Lumen Technologies Amy Thomas-Laub, Nationwide Insurance Company Kelly R. Smith, Evolve Vacation Rental Network Inc. Dylan Waits, COST</p>
11:35 AM – 12:30 PM	<p>Federal Preemption in State Tax: Where the Lines Are Drawn - 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.</p> <p>Moderator: Marilyn Wethekam, COST</p> <p>Speakers: Jaye Calhoun, Kean Miller* David Hughes, Kilpatrick Townsend & Stockton* Jennifer Karpchuk, Holland & Knight* Masha Yevzelman, Fredrikson & Byron*</p>	<p>Claiming Exemptions, Credits and Perfecting Reverse Audits 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.</p> <p>Moderator: Mark Holmes, COST</p> <p>Speakers: Rachael Averett, Advantous* Audrey Hayden, Silver Creek Capital* Scott Peterson, Avalara* Matt Zagotti, Ryan*</p>

12:30 – 1:20 PM	Lunch & Networking	
1:20 – 2:15 PM	<p>Sourcing Services – Navigating State Income Tax and Sales Tax Implications 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.</p> <p>Moderator: Dylan Waits, COST</p> <p>Speakers: Gregg Barton, Perkins Coie* Stefi George, Akerman* Jordan Goodman, Kilpatrick Townsend & Stockton* Aaron Johnson, Ballard Spahr*</p>	<p>Gross Receipts Taxes: Trends, Challenges, and What’s Next 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.</p> <p>Moderators: Priya Nair, COST Fred Nicely, COST</p> <p>Speakers: Nicole Bryant, Grant Thornton* Nikki Dobay, Greenberg Traurig* Richard Fry, Taft Stettinius & Hollister* Rebecca Paulsen, Baker Tilly*</p>
2:20 – 3:15 PM	<p>Tax Accounting Updates 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.</p> <p>Moderator: Jon Mieritz, Corteva Agriscience</p> <p>Speakers: Heather Beckwith, Armano Advisors* Kristen Fasano, Crowe* Amy Letourneau, RSM* Chris Oatis, Grant Thornton*</p>	<p>Drafting Agreements/Contracts to Avoid SALT Issues 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.</p> <p>Moderator: Leonore Heavey, COST</p> <p>Speakers: Matt Hunsaker, Baker Hostettler* Michael Jacobs, Reed Smith* Stephen Long, Baker McKenzie* Mike Wynne, Jones Day*</p>
3:15 – 3:25 PM	Refreshment Break & Networking	
3:25 - 4:20 PM	<p>State Taxation of Pass-Through Entities: Navigating Complexity and the MTC’s Latest Initiative 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</p>	<p>Is It a Fee or a Tax? — and Why It Matters 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</p>

	<p>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>Moderator: Mollie Miller, Fresenius Medical Care North America</p> <p>Speakers: Olivia Chatani, Deloitte* Bruce Ely, Bradley Arant* Bryan Myers, Crowe*</p>	<p>between fees and taxes, why the classification matters, and how courts and tax authorities draw the line.</p> <p>Moderator: Dylan Waits, COST</p> <p>Speakers: Jay Adams, Jones Walker* Nicole Johnson, Blank Rome* Bradley Marsh, Greenberg Traurig* Diane Yetter, YETTER*</p>
4:25 – 6:00 PM	<p>This is the second of three general Audit Sessions – ALL TAX TYPES (COST Industry Members-Only) During these COST audit sessions COST Industry Members share recent audit, settlement and litigation experiences involving all types of state and local taxes. (States covered in this session: Alaska, Arizona, California, Colorado, Hawaii, Idaho, Iowa, Kansas, Michigan, Minnesota, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Ohio, Oregon, Utah, Washington, and Wisconsin)</p> <p>Moderators: TBA</p>	
6:00 – 7:30 PM	<p>Vendor Fair 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>	
THURSDAY, APRIL 23RD		
7:00 am – 12:25 pm	Registration	
7:00 – 8:30 AM	Continental Breakfast & Networking	
7:30 – 8:30 AM	<p>Early Morning Ethics Coffee Talk - Ethical & Professional Challenges Facing State Tax Professionals 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. (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.)</p> <p>Speakers: Michael Educate, Thompson Coburn* Glenn McCoy, Ryan*</p>	

8:45 – 9:45 AM	<p>Perspectives from the Bench - State Tax Court Judges 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.</p> <p>Moderator: Matt Boch, Kutak Rock*</p> <p>Panel: Director Myriam Bouaziz of the California Office of Tax Appeals Chief Judge Jane N. Bowman of the Minnesota Tax Court Chairperson Elizabeth Kessler of the Wisconsin Tax Appeals Commission</p>
9:45 – 10:45 AM	<p>AI and SALT 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.</p> <p>Moderator: Dylan Waits, COST</p> <p>Speakers: Weezie Finlay, EY* Caleb Gauen, PwC* James Gummerson, KPMG*</p>
10:45 – 11:00 AM	<p>Refreshment Break, Networking, and Hotel Check Out</p>
11:00 AM –12:30PM	<p>This is the last of COST's general Audit Sessions – ALL TAX TYPES (COST Industry Members Only) During these COST audit session COST Industry Members share recent audit, settlement and litigation experiences involving all types of state and local taxes. (States covered in this session: Alabama, Arkansas, Delaware, Florida, Georgia, Louisiana, Maryland, Mississippi, North Carolina, Oklahoma, Pennsylvania, South Carolina, South Dakota, Texas, Virginia, and Wyoming)</p> <p>Moderators: TBA</p>
12:30 PM	<p>Spring Meeting Adjourns</p>

* Denotes COST Practitioner Subscriber Partner