

Thank you to our sponsors!

akerman

ANDERSEN

BDO

DENTONS

**EVERSHEDS
SUTHERLAND**

 **Grant Thornton**

**JONES
WALKER**

Kilpatrick

**McDermott
Will & Schulte**

pillsbury

pwc

ReedSmith
Driving progress
through partnership

StateTaxLaw

SugarCreekCAPITAL

VERTEX

yetter
tax meets technology.

Monday, March 2, 2026	
12:00 p.m. – 6:15 p.m.	Registration
1:00 – 1:15 p.m.	Welcome and Introductions
1:15 – 2:15	AI Fundamentals – Introduction (BRING YOUR COMPUTING DEVICE WITH MICROSOFT COPILOT INSTALLED)
2:15 – 3:15	Part 1 - Examples of AI Usage – Focus on Things AI can do
3:15 -3:30	Break
3:30 – 4:30	Part 2 Examples – SALT specific examples of using AI to merge multiple sources of information to address a tax issue
4:25 – 5:25	Part 3 - Create a basic Agent with CoPilot Studio

5:30– 6:30 p.m.	Welcome Reception Take this opportunity to start your tax networking with friends and colleagues in a casual atmosphere. Compare notes on today’s presentations.
Tuesday, March 3, 2026	
7:30 a.m. – 5:20 p.m.	Registration
7:30 – 8:30 a.m.	Continental Breakfast / Networking
8:30 – 9:30 a.m.	Litigating the Digital Frontier: State Tax Cases Driving Change As the digital economy accelerates, state tax systems are under pressure to adapt—and the courtroom has become a key battleground. This session explores significant state tax litigation and regulatory actions impacting digital platforms, online marketplaces, social media advertising, and emerging technologies. This session will discuss cases challenging nexus standards, sourcing rules for digital services, and the constitutionality of taxes on data and digital advertising.
9:35 – 10:35 a.m.	Choice of Two Breakouts
	Transfer Pricing in the Digital Age: State Tax Challenges As technology companies and digital advertising platforms expand globally, state tax authorities are aggressively scrutinizing intercompany transactions and intercompany pricing. This session explores the unique transfer pricing issues arising in the digital economy—from valuing intangible assets such as algorithms and user data to allocating revenue from targeted advertising and cloud services. We’ll examine recent state audits, litigation trends, and the interplay between federal and state approaches, including how states apply arm’s-length principles.
	Marketplace Facilitators - Tax Obligations and Emerging Challenges Marketplace facilitator laws have transformed the sales tax landscape, shifting collection and reporting responsibilities from sellers to platforms. But as states adopt market-based sourcing rules and expand definitions of “facilitator,” businesses face a web of complexities. This session will address the key challenges such as determining nexus, allocating receipts, handling multi-state transactions, and managing compliance risks.
10:35 – 10:45	Refreshment Break/Networking
10:45 – 11:40	Choice of Two Breakouts
	Credits and Incentives in the Digital Economy: Driving Innovation and Managing Risk As technology and digital platforms dominate modern commerce, states are increasingly using tax credits and incentives to attract investment, foster innovation, and support emerging industries. This session examines how these programs apply in the tech and digital space, including R&D credits, data center incentives, and digital infrastructure grants. This session will explore compliance challenges, documentation requirements, and the interplay between state and federal programs.
	Sales Tax in the Digital Economy: Expanding the Base, Sourcing and Navigating Compliance The digital economy is reshaping how states apply sales and use taxes, creating new complexities for businesses. From streaming services and cloud computing to digital advertising and online marketplaces, states are expanding their tax bases to capture revenue from intangible and technology-driven transactions. This session dives into key developments in taxing digital goods and services, including marketplace facilitator laws, sourcing of receipts for multistate transactions, and the unique challenges posed by destination-based versus origin-based sourcing rules. We’ll also address constitutional considerations, compliance pitfalls, and audit trends, along with the Multistate Tax Commission’s and the SSUTA’s efforts to standardize treatment across jurisdictions.
11:45– 12:40 p.m.	Choice of Two Breakouts

	<p>Multiple Points of Use (MPU): Tips for Using MPUs</p> <p>In today's distributed, digital workflows, a single purchase—software licenses, SaaS subscriptions, data services, or cloud capacity—can be used simultaneously across multiple jurisdictions. That creates complex sales and use tax questions: where is the transaction sourced, when can tax be apportioned, and what evidence is required to support MPU treatment? This session demystifies Multiple Points of Use rules and practices, walking through when MPU applies, how it interacts with marketplace facilitator laws and sourcing rules for services and intangibles, and how companies can leverage tools like direct pay permits, exemption/MPU certificates, and contract language to mitigate risk.</p>
	<p>The Evolution of Market-Based Sourcing: Navigating the Complexity</p> <p>Market-based sourcing has transformed how states apportion corporate income, shifting the focus from where services are performed to where customers receive the benefit. This session explores the evolution of these rules, from early adoption to today's nuanced frameworks, and examines the challenges posed by technology-driven business models. It will address key issues such as defining the "market" in a digital economy, handling multi-location transactions, and reconciling inconsistent state approaches.</p>
12:40 – 1:20 p.m.	Lunch – Networking
1:20 – 2:20 p.m.	Choice of Two Breakouts
	<p>State Tax Spotlight: Washington's and Maryland's Digital Tax Overhaul</p> <p>Two states are leading the charge in redefining how digital transactions are taxed—and the ripple effects will be felt nationwide. This session explores Washington's expansion of sales tax to a wide range of digital and professional services, including IT consulting, custom software, advertising, digital media, and staffing services. This session will also examine Maryland's new 3% sales tax on digital and IT-related services, covering data processing, hosting, SaaS, and other technology-driven offerings.</p>
	<p>Single Sales Factor: Simplicity or Distortion? The Fair Apportionment Debate</p> <p>The shift to a single sales factor apportionment method has been one of the most significant changes in state corporate income tax policy over the past two decades. While proponents argue it promotes in-state investment and job creation, critics question whether it meets constitutional standards of fair apportionment under the Commerce Clause and Due Process Clause. This session examines the evolution of single sales factor, its impact on multistate businesses, and the controversies surrounding distortion, internal and external consistency, and alternative apportionment petitions.</p>
2:25 – 3:25 p.m.	Choice of Two Breakouts
	<p>What Is 'Tangible' in a Digital World? Rethinking the Definition of Tangible Personal Property</p> <p>As the economy shifts from physical products to digital delivery, the century-old concept of tangible personal property (TPP) is being stretched to cover software, digital codes, electronic content, and cloud-based services. This session demystifies how states define and tax "tangible" for both income and sales tax purposes when the transaction is bits, not boxes—examining core tests, statutory expansions to include "digital goods," and evolving treatment of software and access to data/analytics platforms. This session will discuss where states draw the line between taxable TPP and nontaxable services/intangibles.</p>
	<p>Is Data the New Texas Tea? Applying Severance Tax Concepts to the Digital Economy"</p> <p>As data becomes the lifeblood of the modern economy, states are exploring bold new ways to capture revenue from its extraction and monetization. Inspired by traditional severance taxes on natural resources, some state policymakers are proposing similar frameworks for data—treating its collection, processing, and commercialization as taxable events. This session examines the emerging movement to apply severance tax concepts to digital assets, including proposals targeting social media platforms, data brokers, and companies leveraging consumer information for advertising and analytics.</p>

3:25 – 3:40 p.m.	Refreshment Break / Networking
3:40 – 5:10 p.m.	From Audit Notice to Courtroom: Managing the Lifecycle of a State Tax Audit State tax audits can be unpredictable, resource-intensive, and high-stakes—especially when they escalate to litigation. This session walks through the entire audit lifecycle, from the initial notice and information requests to negotiation, settlement, and potential courtroom battles. The session will provide practical insights into risk mitigation, communication strategies and procedural steps geared to achieve a smooth resolution.
5:20 – 6:30 p.m.	Reception All attendees are welcome to attend a closing reception to network with other attendees and sponsors and speakers. Please take advantage of this opportunity to round out your Workshop experience.
6:30 p.m.	Workshop Adjourns
Wednesday, March 4, 2026	
7:30 a.m. – 5:20 p.m.	Registration
7:30 – 8:00 a.m.	Continental Breakfast / Networking
7:30 – 8:30 a.m.	Ethics in a Digital World – New Frontiers As technology reshapes the way businesses operate and tax professionals interact with data, ethical challenges are evolving at lightning speed. From safeguarding client information in cloud-based systems to addressing AI-driven decision-making and digital audit tools, the digital era demands a renewed focus on professional responsibility. This session explores emerging ethical issues, including confidentiality in virtual environments, cybersecurity obligations, and the implications of automation on judgment and independence.
8:30 – 9:30 a.m.	OBBBA - Global Income Meets State Tax: Navigating GILTI and NCTI Federal tax provisions under IRC §951A for Global Intangible Low-Taxed Income (GILTI) and Net CFC Tested Income (NCTI) have created significant complexity for state corporate income tax reporting. While these rules were designed for international tax compliance, states have taken divergent approaches—some fully conform, others partially include or exclude these amounts, and many apply unique modifications that impact apportionment and tax base calculations.
9:30 – 10:30 a.m.	Constitutional Limits on State Taxation States continue to push the federal Constitutional limits of their taxing authority, The result is the Due Process Clause, Commerce Clause, Equal Protection Clause, the Supremacy Clause and other federal constitutional restrictions on state tax are in the spotlight. This session will discuss the evolution of these constitutional limitations in the SALT world.
10:30 - 10:50 a.m.	Break
10:50 – 12:10	Ask The Experts Really? Free advice from practitioners? That's right! This is your chance to question practitioners and get their views on state and local tax issues related to your technology operations and issues. The panel will answer questions that have been submitted by attendees as well as discussions they've had with attendees during the Workshop that would be of interest to other attendees. Finally, the panel will address trends they expect to see in 2026 and beyond, as they apply to the technology industry as well as the use and impact of technology in general.

**Indicates Practitioner Partner- Visit www.cost.org for articles*