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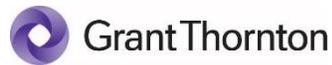
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Monday, March 2, 2026	
12:00 p.m. – 6:15 p.m.	<b>Registration – Sierra Foyer</b>
1:00 – 1:15 p.m.	<b>Welcome and Introductions – Sierra A Meeting Room</b> Fred Nicely, COST Pat Reynolds, COST
1:15 – 2:15	<b>Half Day AI Specific Sessions for SALT Professionals (IT IS SUGGESTED THAT YOU BRING YOUR COMPUTING DEVICE THAT IS AI COMPATIBLE) – Sierra A Meeting Room</b>  Moderator: Diane Yetter, YETTER*  <b>Part 1 - AI Fundamentals – Introduction – Sierra A Meeting Room</b> This opening hour introduces the core concepts of AI—what it is, the major platforms shaping the landscape, and the practical ways professionals can incorporate AI into their work. The session also explores effective prompting techniques, the different AI platforms and what their best uses are, privacy considerations, and the ethical dimensions of using AI in a professional environment.  Presenters: Kristin Born, PwC* Cara Campbell, Amazon Eugina Lim, Amazon Ben Wylie, Instacart
2:15 -3:15	<b>Part 2 - AI Usage – Focus on Things AI can do – Practical Demonstrations– Sierra A Meeting Room</b> The workshop shifts into the first set of practical demonstrations, focusing on what AI tools can accomplish today for the SALT professional. Attendees will see how AI can locate emails or past discussions, summarize or compare documents, generate meeting summaries and action items, draft



9:00 – 10:00 a.m.	<p><b>Global Income Meets State Tax: Navigating GILTI and NCTI – Sierra A Meeting Room</b> Federal tax provisions like Global Intangible Low-Taxed Income (GILTI) under IRC §951A 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.</p> <p>Moderator: Karl Frieden, COST</p> <p>Speakers: Stuart Jeffries, Grant Thornton* Shail Shah, BDO* Marc Simonetti, State Tax Law*</p>
10:00 – 10:15 a.m.	<p><b>Refreshment Break/Networking – Sierra B Meeting Room</b></p>
10:15 – 11:15 a.m.	<p><b>Choice of Two Breakouts</b></p>
	<p><b>Transfer Pricing in the Digital Age: State Tax Challenges – Sierra A Meeting Room</b> 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.</p> <p>Moderator: Marilyn Wethekam, COST</p> <p>Speakers: David Blum, Akerman* Paul Burns, BDO* Tim Gustafson, Eversheds Sutherland(US)* Randy Pedersoll, Andersen*</p>
	<p><b>Credits and Incentives in the Digital Economy: Driving Innovation and Managing Risk – Tiburon/Sausalito Meeting Room</b> 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&amp;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.</p> <p>Moderator: Fred Nicely, COST</p> <p>Speakers: Jeff Birdsong, Jones Walker* Kristina Buckler, EY* Audrey Hayden, Sugar Creek Capital* Larry Mellon, Vertex*</p>
11:25 a.m. – 12:25 p.m.	<p><b>Choice of Two Breakouts</b></p>
	<p><b>Multiple Points of Use: Getting Sourcing, Documentation, and Compliance Right – Sierra A Meeting Room</b> 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>Moderator: Pat Reynolds, COST</p> <p>Speakers: Raymund Dagarag, BDO* Bethany Hunsaker, Grant Thornton* Carolynn Kranz, Industry Sales Tax Solutions* Diane, Yetter, YETTER*</p>
	<p><b>Single Sales Factor: Simplicity or Distortion? The Fair Apportionment Debate – Tiburon/Sausalito Meeting Room</b></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> <p>Moderator: Marilyn Wethekam, COST</p> <p>Speakers: Michele Borens, Eversheds Sutherland(US)* Evan Hamme, Pillsbury Winthrop Shaw Pittman* Breen Schiller, Greenberg Traurig* Andres Vallejo, Vallejo, Antolin, Agarwal &amp; Kanter*</p>
12:25 – 1:30 p.m.	<b>Lunch – Networking – Courtyard</b>
1:30 - 2:30 p.m.	<b>Choice of Two Breakouts</b>
	<p><b>State Tax Spotlight: Washington and Maryland’s Digital Tax Overhaul – Sierra A Meeting Room</b></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>Moderator: Pat Reynolds, COST</p> <p>Speakers: Eric Carstens, McDermott Will &amp; Schulte* Nikki Dobay, Greenberg Traurig* Sarah Nicol, PwC* Carley Roberts, Pillsbury Winthrop Shaw Pittman*</p>
	<p><b>The Evolution of Market-Based Sourcing: Navigating the Complexity – Tiburon/Sausalito Meeting Room</b></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> <p>Moderator: Marilyn Wethekam, COST</p> <p>Speakers: Aruna Chittiappa, Pillsbury Winthrop Shaw Pittman* Dave Gutowski, Reed Smith* Matt Mantle, Dentons*</p>

2:35 – 3:35 p.m.	<b>Choice of Two Breakouts</b>
	<p><b>What Is ‘Tangible’ in a Digital World? Rethinking the Definition of Tangible Personal Property – Sierra A Meeting Room</b></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>Moderator: Pat Reynolds, COST</p> <p>Speakers: Andre Burvant, Jones Walker Trisha Davidson, YETTER* Stefi George, Akerman* Jordan Goodman, Kilpatrick Townsend &amp; Stockton*</p>
	<p><b>Is Data the New Texas Tea? Applying Severance Tax Concepts to the Digital Economy – Tiburon/Sausalito Meeting Room</b></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> <p>Moderator: Karl Frieden, COST</p> <p>Speakers: Brent Beissel, Reed Smith* Lorie Fale, Akerman*</p>
3:35 – 3:50 p.m.	Refreshment Break / Networking – <i>Sierra B Meeting Room</i>
3:50 – 4:20 p.m.	<p><b>From Audit Notice to Courtroom: Managing the Lifecycle of a State Tax Audit – Sierra A Meeting Room</b></p> <p>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.</p> <p>Moderator: Marilyn Wethekam, COST</p> <p>Speakers: Nicole Bryant, Grant Thornton* Michael Hilkin, McDermott Will &amp; Schulte* Nicki Howard, Greenberg Traurig* Michael Vigil, Andersen*</p>
5:20 – 7:30 p.m.	<p><b>Reception – Top Golf</b></p> <p>Our friends at Greenberg Traurig will be hosting everyone to an evening of fun and food at Top Golf. The festivities will begin immediately following the sessions and conclude at 7:30 pm. Please join us for the entire time or any portion you can. Everyone is welcome!!</p>
<b>Wednesday, March 4, 2026</b>	
7:30 a.m. – 11:45 a.m.	<b>Registration – Sierra Foyer</b>
7:30 – 8:00 a.m.	<b>Continental Breakfast / Networking – Sierra B Meeting Room</b>

8:00 – 9:00 a.m.	<p><b>Ethics in a Digital World – New Frontiers – Sierra A Meeting Room</b></p> <p>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.</p> <p>Speakers: Stephanie Bruns, Dentons* Mike Caruso, Grant Thornton*</p>																		
9:00 – 10:00 a.m.	<p><b>Taxation of the Digital Economy: The Challenges of Expanding the Tax Base – Sierra A Meeting Room</b></p> <p>The digital economy is transforming state tax systems as legislatures attempt to broaden tax bases to capture revenue from technology-driven transactions. From streaming services and cloud computing to digital advertising, social media platforms, and online marketplaces, states are redefining what’s taxable. This session will explore both the constitutional considerations arising from these proposals, as well as how initiatives like SSUTA and MTC aim to bring uniformity to this dynamic landscape.</p> <p>Moderator: Fred Nicely, COST</p> <p>Speakers: John Fletcher, Jones Walker* Carolynn Kranz, Industry Sales Tax Solutions* Steve Kranz, McDermott Will &amp; Schulte* Jackie Orea, Andersen*</p>																		
10:00 - 10:20 a.m.	<p>Refreshment Break / Networking – Sierra B Meeting Room</p>																		
10:20 – 11:45 a.m.	<p><b>Ask The Experts – Sierra A Meeting Room</b></p> <p>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.</p> <p>Moderators: Pat Reynolds. COST Marilyn Wethekam, COST</p> <p>Panelists:</p> <table data-bbox="402 1381 1161 1667"> <tr> <td>Akerman*</td> <td>Kilpatrick Townsend &amp; Stockton*</td> </tr> <tr> <td>Andersen*</td> <td>McDermott Will &amp; Emery*</td> </tr> <tr> <td>BDO*</td> <td>Pillsbury Winthrop Shaw Pittman*</td> </tr> <tr> <td>Dentons*</td> <td>PwC*</td> </tr> <tr> <td>Eversheds Sutherland(US)*</td> <td>Reed Smith*</td> </tr> <tr> <td>Grant Thornton*</td> <td>State Tax Law*</td> </tr> <tr> <td>Greenberg Traurig*</td> <td>Sugar Creek Capital*</td> </tr> <tr> <td>Industry Sales Tax Solutions*</td> <td>Vertex*</td> </tr> <tr> <td>Jones Walker*</td> <td>YETTER*</td> </tr> </table>	Akerman*	Kilpatrick Townsend & Stockton*	Andersen*	McDermott Will & Emery*	BDO*	Pillsbury Winthrop Shaw Pittman*	Dentons*	PwC*	Eversheds Sutherland(US)*	Reed Smith*	Grant Thornton*	State Tax Law*	Greenberg Traurig*	Sugar Creek Capital*	Industry Sales Tax Solutions*	Vertex*	Jones Walker*	YETTER*
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11:45 a.m.	<p><b>Workshop Adjourns</b></p>																		

\*Indicates Practitioner Partner- Visit [www.cost.org](http://www.cost.org) for articles