COST
Council On State Taxation

08/14/2026

57th Annual Meeting

September 22 – 25, 2026
San Antonio, Texas

Preliminary Agenda

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

TUESDAY, SEPTEMBER 22nd	
12:00 – 7:00	**Registration**
3:00 – 5:00	**Legislative/Government Relations Meeting** We invite you to participate in a robust discussion of significant 50-state business tax legislation, issues that emerged during the last legislative cycle, and what to anticipate for the upcoming legislative sessions. This session will provide pertinent insights on states' attempts to deal with the shifting political and fiscal landscapes of HR 1, trade policies, and tax base changes, and how those could impact state and local 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.
5:30 – 6:45	**Welcome Reception**
WEDNESDAY, SEPTEMBER 23rd	
7:00 – 5:10	**Registration**
7:00 – 8:30	**Board of Directors Meeting (Only COST Board and Staff)**
7:30 – 8:30	**Continental Breakfast & Networking**
8:40 – 9:00	**Welcome & Opening Remarks -** **COST's 57th Annual Meeting of the Membership: Election of New Directors** **Announcement of the 2026 COST Paul Frankel Award of Excellence in State Taxation** Speakers: Mollie Miller, Outgoing COST Chair, Fresenius Medical Jamie Laiewski, Incoming COST Chair, Charter Pat Reynolds, COST Fred Nicely, COST
9:00 – 10:00	**2026 In Review: Key Developments and the Road Ahead** The speakers in this opening session will discuss the most consequential SALT developments from the past year, highlighting legislative, regulatory, and enforcement trends as well as court decisions that most impacted taxpayers. Speakers will also look ahead to what the coming year may bring, including anticipated policy shifts, emerging risk areas, and planning considerations to watch. The session sets the stage for the Conference by connecting recent history to future expectations in the ever-changing SALT landscape and will address the states' budget outlooks. Moderator: Pat Reynolds, COST

	Speakers: Steve Kranz, McDermott Will & Schulte* Mitchell Newmark, Blank Rome* Rob Ozmun, PwC* Morgan Scarboro, Multistate Associates*		
10:00 – 10:10	**Refreshment Break & Networking**		
10:10 – 11:05	**Audit-Tron: AI Meets SALT and the States Strike Back** As state and local tax authorities increasingly leverage AI to identify audit targets and refine assessments, traditional audit strategies must evolve just as quickly. This session explores practical approaches to defending assessments in an AI-driven landscape—combining data analytics, transparent documentation, and human judgment. Attendees will gain actionable insights on how to anticipate AI-informed audit tactics and position their organizations for smarter, more resilient outcomes. Moderator: Fred Nicely, COST Speakers: Stefi George, Akerman* Jimmy Long, Bradley Arant Boult Cummings* Curtis Osterloh, Scott Douglass McConnico* Katy Stone, DLA Piper*	**Unitary or U Not (tary) - A Review of Competing State Definitions That May Impact Your Filing Status** While the U.S. Supreme Court has provided key criteria, states still define who may or may not be included in a unitary group differently. Taxpayers may not necessarily rely on last year's composition and should instead develop review workplan. Learn some interesting differences between the states and what to be aware of during the year that may impact your unitary group composition. Moderator: Marilyn Wethekam - COST Speakers: Scott Bedunah, Deloitte* Dan DeJong, KPMG* Lynn Gandhi, Foley Lardner* Andres Vallejo, Vallejo, Antolin, Agarwal & Kanter*	**"Where in the World" Are Your Receipts? (For Transactional Tax Purposes) - A SALT Sourcing Mystery Tour** Determining the proper sourcing of receipts for state and local transactional taxes can feel like solving a complex puzzle with high stakes. This session breaks down the key rules and nuances across jurisdictions, using practical examples to illustrate how sourcing decisions impact tax obligations. Attendees will walk away with clearer frameworks and strategies for navigating sourcing challenges with confidence (and fewer headaches). Moderator: Dylan Waits, COST Speakers: Antoinette Ellison, Jones Day* Eric Fader, Duane Morris* Jennifer Jensen, PwC* Paul Melniczak, Reed Smith*
11:10 – 12:05	**Report from the Front Lines: Northeast States Chamber Roundtable Discussion on Business Taxes – 2026 Recap & 2027 Predictions** Tax policy professionals from key state business associations will prognosticate significant tax policy issues in the northeast states' upcoming legislative sessions, viewed through the prism of this year's accomplishments and setbacks. Invited State Chambers/Tax Associations: Connecticut, Delaware, District of Columbia, Maine, Maryland, Massachusetts, New Hampshire, New Jersey, New York, Pennsylvania, Rhode Island, Vermont.	**When is Federal Preemption Appropriate in the State Tax Arena?** This engaging session dives into the ongoing tension between state sovereignty and federal preemptive tax statutes that limit state taxing authority. The presenters will examine current federal preemptive statutes and ongoing efforts to enact new statutes that limit state authority in the name of competitiveness, equity, or reduced administrative burdens. When should state sovereignty prevail? State officials initially cited *Murphy v. NCAA*, 584 U.S. 453 (2018), as broad precedent for challenging current federal	**"Prompt and Circumstance": Cracking the Code to Talking with AI (Without Losing Your Tax Mind)** Great AI outputs start with great prompts (what to ask)—but what does that actually look like in practice? This session dives into real-world tax scenarios and demos, step by step, how different prompts can dramatically change the quality and usefulness of AI responses. Through engaging examples (and a few entertaining missteps), attendees will learn how to craft prompts that get clearer, smarter, and more actionable results from AI tools.

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<td>Moderator:
Leonore Heavey, COST*

Speakers:
TBD</td>
<td>laws such as P.L. 86-272 and the Internet Tax Freedom Act as unconstitutional overreach. Has its impact lived up to their expectations?

Moderator:
Doug Lindholm, COST

Speakers:
Nicole Johnson, Blank Rome*
Jennifer Karpchuk, Holland & Knight*
Mark Loyd, Dentons*
Dan McGuire, Ryan*</td>
<td>Moderator:
Dylan Waits, COST

Speakers:
Angie Gebert, Crowe*
Chad Lucht, BDO*
Michael Neel, KPMG*</td>
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<tr>
<td>12:05 – 1:15</td>
<td colspan="3">Lunch & Networking
Announcement of COST Directors & Officers for 2026/2027</td>
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<td>1:15 – 2:10</td>
<td colspan="2">From Addbacks to Tax Havens: The Evolution of State Anti-Avoidance Measures
This session briefly reviews the historical development of state addback statutes and tax haven provisions as tools to combat perceived base erosion and income shifting. The speakers will cover the evolution and current state of those policies and how they believe they will develop in the future.

Moderator:
Madison Barnett, The Coca Cola Company

Speakers:
Kathleen Cornett, Alston & Bird*
Dan Lipton, EY*
Matt Mantle, Dentons*
Marc Simonetti, State Tax Law*</td>
<td>Sales Tax Case Law: Lessons from the Courts
Court decisions often reshape how sales tax works in practice — sometimes quietly, sometimes dramatically. This session walks you through the key state and federal cases redefining taxability, nexus, sourcing, exemptions, and digital transactions. We'll break down the most influential rulings, highlight emerging judicial trends, and translate legal reasoning into practical guidance. You'll learn how to evaluate risk, adjust tax positions proactively, and anticipate the next wave of litigation that could disrupt longstanding interpretations.

Moderator:
Diane Yetter, YETTER

Speakers:
Jordan Goodman, Kilpatrick Townsend & Stockton*
Elle Kaiser, DLA Piper*
Carolynn Kranz, Industry Sales Tax Solutions*
Leah Robinson, Mayer Brown*</td>
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<td>2:15 – 3:10</td>
<td>Report from the Front Lines: Western States Chamber Roundtable Discussion on Business Taxes – 2026 Recap & 2027 Predictions
Tax policy professionals from key state business associations will prognosticate significant tax policy issues in the western states' upcoming legislative sessions, viewed through the prism of this year's accomplishments and setbacks.
Invited State Chambers/Tax Associations:
Alaska, Arizona, California, Colorado, Hawaii,</td>
<td>New Approaches to Apportionment Methods in the Big Data Era
For purposes of computing the sales-factor numerator, states have increasingly moved away from traditional cost-of-performance in favor of market sourcing. But many market-sourcing statutes and regulations are vague and official guidance is still evolving. This session will show how taxpayers can use this as a potential opportunity. In particular, the speakers will cover how big data methods can</td>
<td>State Efforts to Broaden the Sales Tax Base: Legislative Trends and Administrative Actions
In recent years, states have increasingly turned to expanding their sales tax base to address budget shortfalls to raise revenue and shift away from income and property taxes. This session will examine new legislation aimed at broadening the base to include additional services and transactions, as well as administrative efforts to apply existing laws to historically exempt activities. Panelists will highlight examples of state taxing</td>
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	Idaho, Montana, Nevada, New Mexico, Oregon, Utah, Washington, Wyoming. Moderator: Dylan Waits, COST	be used to identify the ultimate destination and where the benefit is received will be provided from actual case studies and using "dashboards" to help convince auditors to accept alternative approaches to apportionment. Moderator: Mark Holmes, COST Speakers: David Gutowski, Reed Smith* MaryJo Peterson, Fresenius Medical Jeb Stuart, AT&T	authorities' attempts to stretch statutory frameworks, the compliance challenges this creates, and the potential for litigation. Moderator: Karl Frieden, COST Speakers: Zack Atkins, Pillsbury Winthrop Shaw Pittman* Ben Bacon, State Tax Law* Dmitrii Gabrielov, Baker & McKenzie* TBD
3:10 – 3:20	**Refreshment Break & Networking**		
3:20 – 4:30	**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. (States covered in this session: Alabama, Arkansas, Florida, Georgia, Louisiana, Maryland, Mississippi, Oklahoma, Pennsylvania, South Carolina and Virginia)		
4:45 – 5:30	**Pre-Reception – COST's Rising Professionals Group**		
5:30 – 6:30	**Reception**		
6:45	**Group Dinner –**Everyone is invited to join other COST members for dinner at The Republic of Texas restaurant Don't miss this opportunity to mingle with fellow tax professionals and expand your professional network! Please contact Judy Slotnik (jslotnik@cost.org) prior to the meeting or stop by the Registration Desk to let us know you will be there! (Folks will pay their own way.)		
THURSDAY, SEPTEMBER 24th			
6:30 – 5:15	**Registration**		
6:15 – 7:00	**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 6:15 a.m.		
6:45 – 8:00	**Breakfast & Networking**		
7:00 – 8:00	**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, including the use of AI. This presentation will serve as your "wake up" for Thursday morning. However, there's much more to this session than getting an hour of Ethics CPE/CLE. Tax professionals and government affairs professionals must navigate a host of ethical issues daily. 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.)*** Speakers: Chris Grissom, Bradley Arant Boult Cummings* Glenn McCoy, Ryan* David Pope, DLA Piper*		

8:05 – 9:00	**Credits & Incentives – What Does the Future Hold for Them?** This session will cover the states' tax credit and incentive programs and efforts by some states to expand or restrict them (e.g., data centers, etc.). After attending this session, attendees will have better insight of what's in store for these credits and incentives. Moderator: Leonore Heavey, COST Speakers: Timothy Doran, Renewable Credit Management* Garrett Fischer, Thompson Coburn* Carol Henderson, Deloitte* Melinda Young, Cherry Bekaert Advisory*	**Corporate Partners in Pass-Through Entities: State Tax Sourcing, Reporting Obligations, and Structural Challenges** As states continue to expand their focus on partnership taxation, the presence of corporate partners in pass-through entity structures creates a range of complex compliance and reporting issues. This session will examine the key state tax considerations that arise when corporations hold interests in partnerships and other pass-through entities, including the allocation and sourcing of partnership income, the treatment of apportionment factors, and the impact of differing state conformity approaches. Moderator: Marilyn Wethekam, COST Speakers: Kevin Friedhoff, Deloitte* Helen Hecht, MTC Charlie Kearns, Eversheds Sutherland (US)* Henry Parcinski, Grant Thornton*	**Property Tax Plot Twists: 2026's Biggest Hits and 2027's Sequel** From shifting valuation methodologies to increased audit activity and evolving legislative trends primarily focused on residential property tax relief, 2026 has been a dynamic year for property tax. This session will highlight the most significant developments shaping the landscape today and unpack what they could signal for 2027. Will any state actually eliminate its real property tax? All these issues will be covered in this session. Moderator: Fred Nicely, COST Speakers: Brad Hasler, Dentons* Josh Hennessey, KPMG* Chuck Moll, McDermott Will & Schulte* Steve Nowak, Siegel Jennings*
9:05 – 10:00	**Swapping and Trading Taxes Is All the Rage: What's at Stake Legislatively and How Will It Impact Business Tax Burdens?** The session will provide an in-depth look at current tax legislative proposals to eliminate one of the major tax types, primarily property and income. The proposals are often funded by expanding the base of the sales tax to additional goods and services. The panel will discuss the motivation for these efforts, the impacts on businesses in the state, the changes they pass, and advocacy challenges to these proposals. Moderator: Karl Frieden, COST Speakers: Nikki Dobay, Greenburg Traurig*	**Dividing the Pie: Apportionment Challenges from *Smithfield, Florida v. California,* and Others** Corporate income tax apportionment continues to be one of the most contested areas in state taxation, with recent developments— including the implications of the *Smithfield* case—reshaping how states and taxpayers approach the division of income. This session explores the emerging issues from single-sales factor apportionment, market-based sourcing, distortion claims, and the increasing willingness of states to challenge traditional formulas. Attendees will gain insight into how to better defend their apportionment positions in a changing landscape. Moderator: Marilyn Wethekam, COST Speakers:	**ITFA Under Siege—and Why It Matters** This session will focus on and examine how states are increasingly attempting to circumvent the federal Internet Tax Freedom Act by using bundling provisions, telecom legacy statutes, gross receipts taxes, and other means to mask/obscure ITFA conflicts. Moderator: Dylan Waits, COST Speakers: Nat Dorfman, Skadden Arps* Audra Mitchell, KPMG* R. Gregory Roberts, Roberts Law Group* Maria Todorova, Eversheds Sutherland (US)*

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<tr><td></td><td>Aaron Johnson, Ballard Spahr*
Andrew Jones, Multistate Associates*
Jamie Yesnowitz, Grant Thornton*</td><td colspan="2">Steve Jasper, Bass Berry*
Carley Roberts, Pillsbury Winthrop Shaw Pittman*
Breen Schiller, Greenburg Traurig*</td><td></td></tr>
<tr><td>10:00 - 10:10</td><td colspan="4">Refreshment Break & Networking</td></tr>
<tr><td>10:10 – 11:05</td><td>A State Tax Perspective on ASC 740 and ASC 450
The speakers in this session will provide updates on everything from provision process, uncertain tax positions, remediation strategies, update of quarterly provision; intercompany transactions; rapidly developing state administrative practices; and consideration of audit posture. ASC 740, ASC 450, and other financial accounting issues will be covered in this session.

Moderator:
Jonathan Mieritz, Corteva

Speakers:
John Eardley, Crowe*
Tom Fagan, Armanino Advisory*
Amy Letourneau, RSM*
John Ward, Grant Thornton*</td><td colspan="2">From Torts to Taxes: When Non-Tax Cases Could Crash the State Tax Party
Can a ruling from a non-tax case reshape the outcome of a state tax dispute? This lively session explores how courts borrow reasoning from outside the tax world—and when those borrowing help, hurts, or completely derails tax analysis. Attendees will gain practical insight into spotting useful analogies, avoiding misapplied precedent, and crafting stronger arguments when the non-tax world collides with the tax world.

Moderator:
Aziza Farooki, COST

Speakers:
Jaye Calhoun, Kean Miller*
John Fletcher, Jones Walker*
David Hughes, Kilpatrick Townsend & Stockton*</td><td>Revenue Pressures and Enforcement Trends: States’ Expanding Use of Tax Penalties
This session examines how states are increasingly leveraging penalties as both an enforcement tool and a meaningful source of revenue. Participants will review recent developments in penalty regimes, audit practices, and discretionary authority, as well as trends in asserting substantial understatement, negligence, and economic substance penalties. The discussion will also highlight strategies for mitigating exposure, managing controversy, and navigating heightened enforcement environments.

Moderator:
Leonore Heavey, COST

Speakers:
Greg Matson, Eversheds Sutherland(US)*
Mark Achord, Stevens & Lee*
Michael Wynne, Jones Day*</td></tr>
<tr><td>11:10 – 12:05</td><td colspan="2">States’ Shift Toward Taxation of Foreign Source Income
This session explores the growing movement by states to tax additional foreign source income through mandatory worldwide unitary taxation and/or expanding the tax base to include foreign income via GILTI/NCTI. The panel will discuss recent legislative, regulatory, and judicial developments and the implications for multinational businesses and global structuring. The panel will also address compliance challenges and the potential risks associated with evolving state approaches to taxing foreign sourced income.

Moderator:
Karl Frieden, COST

Speakers:
Lance Jacobs, Forvis Mazars*</td><td colspan="2">Clicks, Code, and Cash: The States Take on Social Media and Digital Ads
States are increasingly exploring ways to tax social media platforms and digital advertising, raising complex questions around nexus, sourcing, and federal law and constitutional limits. This session unpacks the latest legislative efforts and legal challenges shaping this evolving area of tax policy and the challenges it imposes on taxpayers subject to these taxes. Through real-world examples, attendees will gain insight into the risks, controversies, and potential future direction of social media and digital ad taxes at the state and local levels.

Moderator:
Dylan Waits, COST

Speakers:
TBD,
Chelsea Marmor, Eversheds Sutherland(US)*</td></tr>
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	Rebecca Kennedy, Nestle Alysse McLoughlin, Jones Walker* Mike Santoro, BDO*	Trevor Mauck, Baker & McKenzie* Adam Weinreb, Ryan*	
12:10 – 12:40	**Presentation of the Annual COST/ Paul Frankel Excellence in State Taxation Award**		
12:40 – 1:40	Lunch & Networking		
1:40 – 2:35	**When Tax Administrators Try to Be Legislators** This session will explore the myriad ways that state tax administrators are unilaterally stepping into legislators' shoes by: (1) issuing tax guidance creating legal ambiguities where none previously existed; (2) either issuing guidance or taking audit positions flip-flopping on what taxing authorities previously agreed the law said; and (3) responding to ambiguous legislation by attempting to fill in interpretive gaps. Presenters will address potential responses to taxing authorities oversteps, including potential challenges in a post-*Loper Bright* world related to deference. Moderator: Leonore Heavey, COST Speakers: Eric Carstens, McDermott, Will & Schulte* Jason DeCuir, Advantous* Matt Musano, Baker & McKenzie* Katie Quinn, EY*	**Economic Substance and Business Purpose Doctrines in State Taxation** This session examines the states that apply economic substance and business purpose doctrines to evaluate the legitimacy of tax positions and transactions including a discussion of *Liberty Global*. Participants will explore key cases, statutory frameworks, and enforcement trends, with a focus on multistate planning, intercompany transactions, and addback regimes. Attendees will gain practical insights into documenting business purposes, and mitigating audit risk in a rapidly evolving state tax landscape. Moderator: Marilyn Wethekam, COST Speakers: Bill Backstrom, Jones Walker* Eugene Gibilaro, Blank Rome* Evan Hamme, Pillsbury Winthrop Shaw Pittman* Jeanette Moffa, Moffa Suttin Donnini*	**Income Tax Case Law: Lessons from the Courts** Important court decisions have reshaped income taxes — sometimes quietly and other times overtly. This session walks you through the key state corporate income tax cases redefining the tax base, nexus, sourcing, etc. By reviewing the influential rulings, highlighting emerging judicial trends, and translating their legal reasoning into practical guidance. Attendees will learn how to evaluate risk, adjust tax positions proactively, and anticipate the next wave of corporate income tax litigation that will change longstanding interpretations. Moderator: Mark Holmes, COST Speakers: Michael Hilkin, McDermott Will & Schulte* Laurin McDonald, Alston & Bird* John Ormonde, Greenberg Traurig* Masha Yevzelman, Fredrikson & Byron*
2:40 – 3:35	**Report from the Front Lines: Midwest States Chamber Roundtable Discussion on Business Taxes – 2026 Recap & 2027 Predictions** 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. Invited State Chambers/Tax Associations: Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Missouri, Nebraska, North	**State Conformity Crossroads: Navigating 163(j), 168, 174, 179, and HR1 Developments** This session reviews how states are adopting, decoupling from, or modifying key federal provisions, including Sections 163(j), 168, 174, and 179, considering ongoing conformity debates and HR1-related developments. Attendees will gain insight into the diverse state approaches and their practical implications for deductions, capitalization, and tax planning. The program will also highlight compliance challenges and strategies for managing	**Exemption & Resale Certificate Issues** Managing exemptions in the digital/online environment requires sellers to have processes to evaluation the validity of certificates, as well as how they will manage collection, storage, and revocation of exemption certificates in remote transactions. Session will include discussion on current issues and best practices to resolve collection and validation of the proper certificates, which states allow other states or other forms of exemption documentation, using SST and MTC certificates for maximum coverage (and avoiding

	Dakota, Ohio, Oklahoma, South Dakota, Wisconsin. Moderator: Fred Nicely, COST Speakers:	multistate differences in an evolving conformity landscape. Moderator: Karl Frieden, COST Speakers: Jess Morgan, EY* Frances Sewell, Pfizer Sebastian Watt, Reed Smith* John Wertz, State Tax Law*	their pitfalls). The session will also address managing exemption certificates particularly for multi-state or drop shipment transactions. Moderator: Priya Nair, COST Speakers: Trisha Davidson, YETTER* Larry Mellon, Vertex* Rhonda Sparlin, Rubin Brown*
3:35 – 3:45	**Refreshment Break & Networking**		
3:45 – 5:00	**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. (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 & Wyoming**)**		
5:15 – 7:00	**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 25TH			
7:00 – 12:20	**Registration**		
7:00 – 8:00	**Continental Breakfast & Networking**		
8:00 – 9:25	**State Legislators focused on Tax Issues Roundtable** This roundtable discussion will feature key state legislators that drive state tax policy to discuss the latest news, developments, and outlook from their legislative perspective. This session will provide insights on what happened in their states during 2026 and what is planned for 2027 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*		
9:25 – 9:40	**Refreshment Break, Networking, and Hotel Check Out**		
9:40 – 10:35	**Report from the Front Lines: Southeast States Chamber Roundtable Discussion on Business Taxes – 2026 Recap & 2027 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.	**Agents of Change: Real-World AI Agents in Action** Agentic AI is moving beyond theory and into day-to-day tax operations, acting as autonomous assistants that can research, analyze, and even initiate tasks. This session showcases real-world examples of how organizations are deploying AI agents to streamline workflows, enhance decision-making, and improve efficiency across tax functions. Attendees will gain practical insights into where agent AI delivers the most value—and how to begin putting it to work.	

	Invited State Chambers/Tax Associations: Alabama, Arkansas, Florida, Georgia, Kentucky, Louisiana, Mississippi, North Carolina, South Carolina, Tennessee, Texas, Virginia, West Virginia. Moderator: Mark Holmes, COST Speakers:	Moderator: Fred Nicely, COST Speakers: Tim Kirkpatrick, PwC* Venkat Venkatesan, EY* TBD
10:40 – 12:00	**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. (States covered in this session: California, Connecticut, Delaware, District of Columbia, Maine, Massachusetts, New Hampshire, New Jersey, New York, North Carolina, Rhode Island, Tennessee, Texas, Vermont, West Virginia)	
12:00	**Annual Meeting Adjourns**	

* Denotes COST Practitioner Connection Subscriber