



Caught in the Web: A Look at Emerging State and Local Tax Regimes Designed to Capture Online Sellers and Activity



**April 12, 2017
12:00 PM - 2:30 PM ET
1301 K St. NW
Washington, DC 20005**

This event will offer an opportunity to hear from practitioners, advocates and legislators involved on the front lines of emerging state and local tax work related to the Internet and online activities. A panel of experts will examine the increasing, and diverse, ways in which states are seeking to capture more online seller activity, especially as the physical goods economy wanes--including, notably, several cases and petitions to the U.S. Supreme Court designed to fells the oft-maligned *Quill Corp. v. North Dakota* 1992 decision as well as the various new regimes that have emerged in the past year. And the panel will discuss what experimentation might lie ahead in 2017, when 25 states already have introduced bills to change their sales and use tax thresholds.

In addition, we will explore the emerging tax categories that states and localities are creating with respect to online services and other emerging technologies, and what might happen in this ever-moving tax arena in the New Year. This event will offer an invaluable opportunity to participate in a conversation with those leading the charge to reconcile state and local tax regimes with the ever-evolving online goods and services markets.

11:00 to 11:30 am **Registration**

11:30 to Noon **Lunch**

Noon to 12:30 pm **Welcome Remarks and Keynote Address: Will the federal government wade into states' remote sales tax frenzy? Will Congress pass any of the pending bills to create a uniform national standard? Or will the U.S. Supreme Court accept a case to revisit the Quill standard?**

Keynote Conversation with Joe Crosby, Multistate Associates

12:30 to 1:30 pm

Panel 1: Trends in Defining Taxing Nexus to Capture Digital “Out-of-State” Sellers

Since a busy 2016 legislative session saw Tennessee among others create new regimes for sales and use taxation on electronic sales, 2017 is off to a fast start: 25 states already have introduced bills to tweak their regimes for remote sales taxation. In particular, after the U.S. Supreme Court declined to review a 10th Circuit case stemming from Colorado, five states have proposed reporting/notification regimes. And litigation continues to advance in South Dakota and Alabama to force courts to revisit the *Quill* physical presence standard—on top of a petition already at the high court from Florida and an administrative challenge to Tennessee’s new rule. How many of these proposals become law this year? What else might emerge as states grapple with the whittling away of the physical goods economy and try to capture more remote seller commercial activity? Will the courts provide any guidance for states in this area and on the continuing vitality of *Quill*?

Moderator: Jennifer K. McLoughlin, Legal Editor, State and Local Tax, Bloomberg BNA

Proposed Panelists:

- Kelley Miller, Associate, Reed Smith
- Steve DelBianco, Executive Director, NetChoice
- Michael Mincieli, Principal Indirect Tax, Etsy
- Julie Magee, Commissioner, Alabama Department of Revenue
- Craig Johnson, Executive Director, Streamlined Sales Tax Governing Board
- Fred Nicely, Council on State Taxation

1:30 to 2:30 pm

Panel 2: Trends in Taxing Technology

Whether streaming content or cloud computing, many state and local authorities continue to struggle about how to best capture new tax revenue from emerging technologies. What new taxes did we see in this area in 2016 and what might we expect in 2017? What are the common challenges, pre- or post-enactment, with these types of laws? Do we expect to see cities lead the way in this area? Or will they be chastened by Chicago’s experience in light of the recent *Hertz* ruling?

Moderator: Che Odom, Legal Editor, State and Local Tax, Bloomberg BNA

Proposed Panelists:

- Robert Weyman, Counsel, Reed Smith
- John Buhl, Tax Foundation
- Mark Nebergall, President of SoFTEC

