

A close-up photograph of a person's hands working at a desk. The person is wearing a dark blue long-sleeved shirt. Their right hand holds a black pen, poised over a document. Their left hand is on a black calculator. The desk is covered with various papers, including a stack of white papers on the left and a document with a table and a line graph on the right. The background is a solid teal color.

Erica and Michael are the ultimate "experts" on Kentucky sales and use tax law. I learn something new each year I attend this seminar.  
*Scott Schmuck Superior Coatings*



Kentucky Chamber

6th Annual  
**NAVIGATING**  
**Sales and Use Tax** in Kentucky

June 20, 2019 – Louisville | July 17, 2019 – Lexington

# 6th Annual NAVIGATING Sales and Use Tax in Kentucky

## Need help dissecting sales and use tax laws?

Sales and use taxes impact all individuals and businesses. As technology and the internet are evolving, sales and use tax compliance is becoming more complex and challenging. Every year, state tax departments are deploying more and more auditors. Your best defense is a solid understanding of the law and current interpretations. At this seminar, you will gain a practical understanding of the sales and use tax rules and compliance requirements.

## Benefits for you include:

- Tackle multi-state issues and transactions, including nexus
- Learn what is meant by “economic nexus” and whether it applies to you
- Determine what is taxable and exempt
- Compliance guidance, including dealing with audits
- Take advantage of exemptions and incentives available
- Stay current with recent developments and interpretations

## This seminar is essential for ...

- Business owners
- Account payables and receivables personnel
- Accounting personnel
- Bookkeepers
- Operations
- Auditing
- Financial analysts
- Billing personnel
- Office managers

## Continuing education



### SHRM Professional Development Credits (PDCs)

The Kentucky Chamber is recognized by SHRM to offer Professional Development Credits (PDCs) for SHRM-CP or SHRM-SCP.



### HRCI recertification

This program has been pre-approved for credit toward PHR, SPHR and GPHR recertification through HR Certification Institute.

### CEU/CPE

This program may also be eligible for CEU and CPE credits. Contact your professional board to find out what's required.

## Kentucky Chamber membership

It's not too late to take advantage of the Kentucky Chamber member discount. To learn more about membership, call 502-695-4700 and ask for a membership representative.

## Money back guarantee

If you are not 100% satisfied with your seminar experience, we will refund your money.



This is my third year attending these seminars. Every year I learn multiple things to save our company money on sales and use tax. Erica, Dean and Mike answer all questions and keep the seminar interesting.

*Denisa Ditto, Hydro Aluminum*

Register



[kychamber.com/events/education/tax](http://kychamber.com/events/education/tax)



502-848-8727



[lgoff@kychamber.com](mailto:lgoff@kychamber.com)



502-695-5051

# AGENDA 6th Annual Navigating Sales and Use Tax in Kentucky

**8 a.m.**

Registration and Continental Breakfast (provided)

**8:30 a.m.**

**Introductions/What Do You Want to Know?**

- What burning question must you have the answer to before leaving today?

**8:45 a.m.**

**Nexus**

- What is nexus?
- History of national nexus developments
- Kentucky specific nexus guidance
- What is economic nexus?

**10:15 a.m.**

**Understanding Sales and Use Taxes**

Learn the basics of sales and use tax, including its history and recent developments.

- Key statutes and definitions
- Treatment of common transactions

**11:30 a.m.**

**Exemptions, Exclusions and Incentives**

We will cover common Kentucky exemptions and exclusions for Kentucky sales and use tax, focusing on published guidance, including court decisions, as well as practical application of this guidance. You'll also learn about available incentives related to sales and use tax.

**Noon**

Lunch (provided)

**1:00 p.m.**

**Exemptions, Exclusions and Incentives (cont.)**

**1:30 p.m.**

**Transferring a Business or Assets**

Learn about sales and use tax issues to consider when selling or transferring assets, a division or an entire company. The discussion will focus on the occasional or casual sale exemption which is available in most states.

**2:00 p.m.**

**Sales and Use Tax Compliance and Controversy**

In this section, we will cover common tax return filing issues and required documentation to support the filings, including obtaining and retaining exemption certificates. We will also cover audit procedures and how to prepare for and survive a sales and use tax audit.

**3:00 p.m.**

**Transactions Pertaining to Construction Contractors**

We will examine sales and use tax as applied to contractors.

**3:30 p.m.**

**Tax Reform 2.0 – What Did They Do and What Does It Mean?**

In 2018, the Kentucky General Assembly made numerous changes to Kentucky's sales tax statutes. In 2019, they made more changes. We will cover the new changes and their impact.

**4:30 p.m.**

**5th Annual Navigating Sales and Use Tax in Kentucky seminar adjourns**

## Special Offer! Send 1 and get the 2nd Half Off!

All of the presenters were very knowledgeable and informative - kept everyone interested.

*Jessica Jeffries, Bingham Greenebaum Doll LLP*

Always enjoy Dean, Erica and Mikes' presentations. They always manage to answer everyone's questions. Thanks for helping me understand more about taxes to save money.

*Denisa Ditto, Hydro Aluminum*

I appreciated that Mrs. Horn took the time to try and meet/greet everyone before seminar began and asked me questions about our business.

*Crystal Clark, High Tech Chrome Plating, Inc.*

Always informative and well done. This team is very patient and takes time to answer questions. This is a very confusing subject, and I always learn something new. Speakers are great!

*Pat Divine, Hydro Aluminum*

Loved Erica's enthusiasm and upbeat personality; she made a 'typically boring topic' interesting.

*Cadylee Coffey, Dr. Schneider Automotive Systems*

All knowledgeable and gave many real life examples and experiences.

*Chris Wireman, Quality Natural Gas, LLC*

Speakers were very helpful in answering all questions.

Thank you.

*Tanya Singleton, Outdoor Venture Corp.*

Certainly kept me interested and awake! Very applicable information.

*Lynna Hughes, Sumitomo Electric Wiring Systems*

Erica was funny and really engaged the crowd. Informative. All of the speakers knew the material and examples were good.

*JoAnne Snyder, Swift & Staley*

I appreciate the presenter's humor when speaking on such a dry subject.

*Thomas Wissinger, Jewish Community of Louisville*

Enjoyed the program. Learned a lot!

*Sondra Campbell, MBA, Omico Plastics, Inc.*

# SPEAKERS

Experienced professionals you can trust



**Michael R. Harbold, CPA**  
Associate Director of Tax Services  
Dean Dorton Allen Ford, PLLC



**Erica L. Horn, CPA, J.D.**  
Associate Director of Tax Services  
Dean Dorton Allen Ford, PLLC



**Dean W. Stork, Sr.**  
Federal & State Tax Manager  
Lexmark International, Inc.

✧ Additional speaker details at [kychamber.com/events/education/tax/speakers](http://kychamber.com/events/education/tax/speakers) ✧

## REGISTER

6th Annual Navigating Sales and Use Tax in Kentucky

### Registration Fees

\$399/Kentucky Chamber members  
\$499/Non-member

**Special Offer:** Send 1 and get the 2nd HALF OFF!

Contact Lori Jo Goff to take advantage. Special pricing not available online.

### Location and Lodging

**June 20, 2019 (81217)**

**Holiday Inn Louisville East - Hurstbourne**

1325 South Hurstbourne Parkway

Louisville, Ky. 40222

Ph: 888-233-0367

Room Rate: \$119 Cutoff Date: June 5, 2019

**July 17, 2019 (81221)**

**DoubleTree Suites by Hilton**

2601 Richmond Road

Lexington, Ky. 40509

Ph: 859-268-0060

Room Rate: \$119 Cutoff Date: July 16, 2019

*\*The advertised Kentucky Chamber room rate cannot be guaranteed after the cutoff date.*

When contacting hotel for lodging, please specify that you are with the Kentucky Chamber of Commerce's Navigating Sales and Use Tax in Kentucky to receive the discounted rate.

### Cancellations/Substitutions

Cancellations must be made no later than five business days prior to the program for a full refund. After this date, no cash refunds will be granted. Substitutions are welcome. Special accommodations made upon request.

### Attendee Information

To process your order, the entire registration form must be complete.  
(Please copy for additional registrants.)

Name \_\_\_\_\_  
Title \_\_\_\_\_  
Company \_\_\_\_\_  
Address \_\_\_\_\_  
City/State/Zip \_\_\_\_\_  
Telephone \_\_\_\_\_ Fax \_\_\_\_\_  
Email \_\_\_\_\_  
Principal Line of Business \_\_\_\_\_ Number of Employees \_\_\_\_\_

\*I understand that by providing the phone, fax number and e-mail information above on behalf of the person/company/organization specified above, I am authorized to and hereby consent for the person/company/organization to receive communication by or on behalf of the Kentucky Chamber of Commerce.

### Payment

☐ Bill me. PO# (not required) \_\_\_\_\_  
☐ Check enclosed (payable to Kentucky Chamber of Commerce).  
☐ Charge ☐ VISA ☐ MC ☐ American Express  
Card # \_\_\_\_\_  
Exp. date \_\_\_\_\_ Security code \_\_\_\_\_  
Name on card \_\_\_\_\_  
Signature \_\_\_\_\_

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