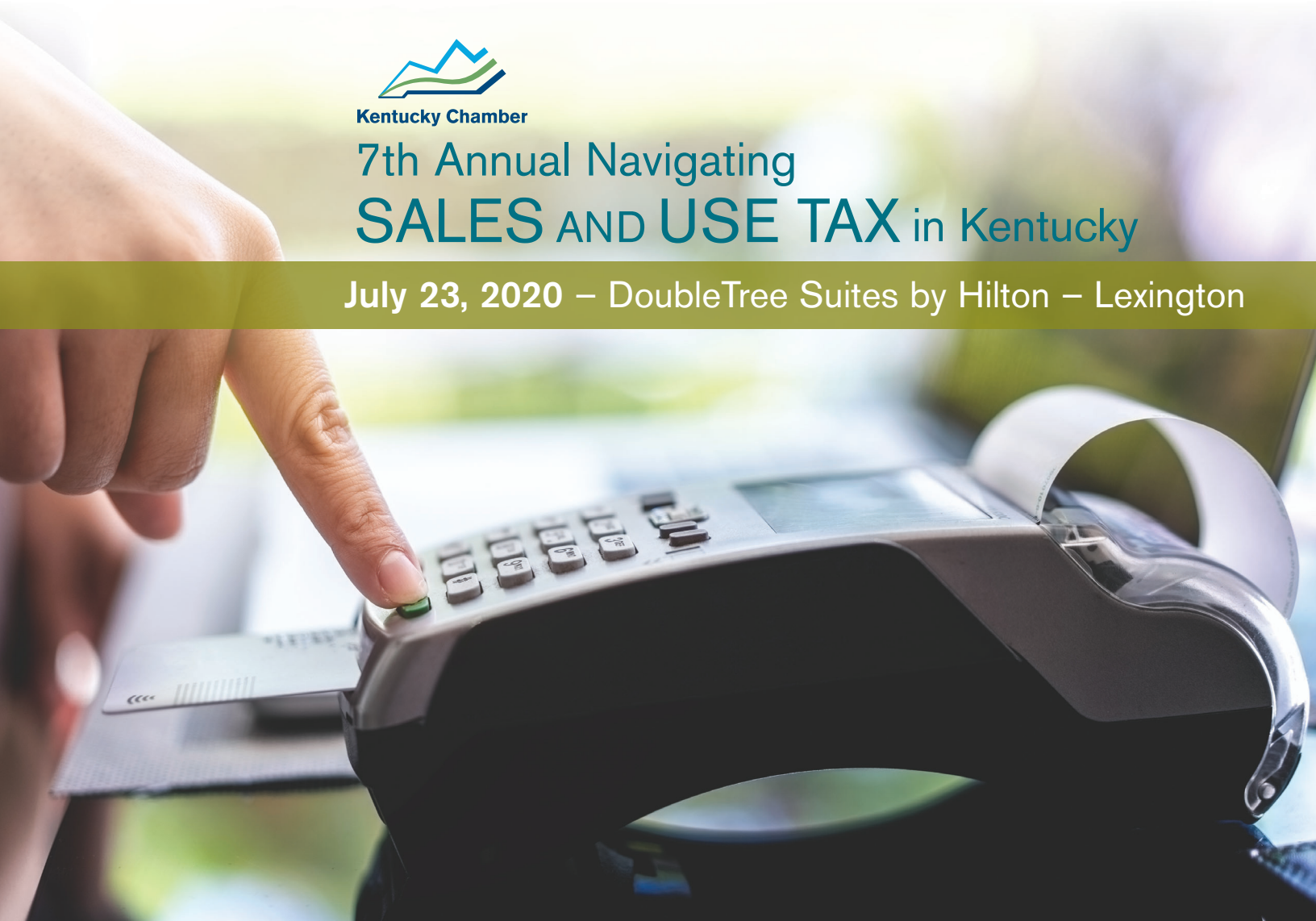




Kentucky Chamber

# 7th Annual Navigating **SALES AND USE TAX** in Kentucky

July 23, 2020 – DoubleTree Suites by Hilton – Lexington



# 7th 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.

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 7th 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?

**10:00 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.

**2:30 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.

**3:30 p.m.**

**Construction Contractors and Nonprofit Organizations**

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

**4:00 p.m.**

**Recent Developments – What Are They and What Do They Mean?**

In 2018 and 2019, the Kentucky General Assembly made numerous changes to Kentucky's sales tax statutes. The Department of Revenue has been busy updating regulations and forms. We will cover the changes and their impact.

**4:30 p.m.**

**7th Annual Navigating Sales and Use Tax in Kentucky seminar adjourns**

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

Speakers were very knowledgeable about their subject. Was able to clarify questions regarding last year's and current year's changes.

*Mary Wolford, Bluegrass Cellular, Inc.*

All speakers were good and easy to understand.

*Amanda Smith, Young Manufacturing Company*

Speakers are great! Very informative and kept things enjoyable and funny!

*Kim Henson, Champion Petfoods*

Courteous and professional speakers. Very knowledgeable.

Erica gives me more knowledge of tax law changes. Dean gives me more knowledge of exemption forms.

*Denisa Ditto, Hydro Aluminum*

Loved the passion and energy from the speakers. Found the interactive polling wonderful – should do more of it.

*Buzz Johnson, Phoenix Paper Wickliffe LLC*

Very informative.

*Danielle Kinnett, BRUSS North America*

Great class! I enjoyed it and learned so much. Loved Dean's stories! This kept the class very interesting. Loved Erica's enthusiasm!

*Sara Shackelford, Allen Company, Inc.*

Good interaction with attendees. Current, updated information – good resource.

*Jill J. Thompson, Apex Engineering, PLLC/Apex Business Management, Inc.*

Consolidated relevant KY laws and the multistate sales tax cheat sheet are awesome.

*Nathan Hunter, ITW Powertrain Fastening*

The additional booklet handout of the Statutes and Regulations is very useful. This information is greatly appreciated. Thank you.

*Beth Harper, Nimlok Kentucky*

# 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

 7th 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

**July 23, 2020 (81266)**

**DoubleTree Suites by Hilton**

2601 Richmond Road

Lexington, Ky. 40509

Ph: 859-268-0060

Room Rate: \$119 Cutoff Date: July 12, 2020

*\*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 \_\_\_\_\_