

# AGENDA

**8:30 AM:** Registration

**9:00–9:15 AM:**  
Introduction & Remarks

**9:15–10:45 AM:**  
The Great Debate: Different Tax Departments Discuss the Deals – Mock debate of key issues involving the interplay of sales/use taxes, income/franchise taxes, and property taxes (Joint Session)

**10:45–11:00AM:** Break

**11:00–12:15 PM:**  
Running a Successful Campaign: Avoiding the Tricks and Traps of Louisiana State & Local Tax Procedure (Joint Session)

**12:15–1:30 PM:** Lunch Session

**Louisiana Revenue Study Commission and the 2013 Tax Session of the Louisiana Legislature**

**1:30–3:30 PM:**  
Breakout Sessions  
Choose Your Party: Current Louisiana Issues from the Sales/Use Tax and Income Franchise Tax Platforms

- Sales/Use Tax Convention:  
Current Louisiana Issues From the Sales/Use Tax Platform
- Income/Franchise Tax Convention:  
Current Louisiana Issues From the Income/Franchise Tax Platform

**3:30–3:45 PM:** Break

**3:45–4:15 PM:**  
Prediction 2013: Pundits' Expectations for the Upcoming Year

**4:15–5:00 PM:**  
Afternoon Wrap-Up, Questions & Adjourn

*Agenda subject to change*

Space is limited.  
Register for this seminar today  
to make sure you don't miss this program.

**To Register:** [rsvp@joneswalker.com](mailto:rsvp@joneswalker.com)

**What:** State & Local Tax Seminar

**When:** October 18, 2012 | 8:30 AM–5:00 PM

**Where:** Houston, Texas

**Cost:** \$75

## SEMINAR AT A GLANCE

**JONES  
WALKER**  
201 St. Charles Avenue  
New Orleans, LA 70170-5100

ATTORNEY ADVERTISEMENT

STAYS

STATE & LOCAL TAX SEMINAR

Louisiana State & Local Tax for Texans | October 18, 2012 | Houston, TX

# PROGRAM OVERVIEW

They're back! The Jones Walker State & Local Tax Team will be back in **Houston, Texas** on **October 18, 2012** for the fourth season of "Louisiana State and Local Tax for Texans," a day-long program covering the most important Louisiana state and local tax issues currently facing taxpayers. In honor of election season, the Team will hold the "Great Debate," where they will debate key issues involving the interplay of sales/use taxes, income/franchise taxes, and property taxes. The Team will also offer dual track "conventions" in the afternoon where the attendee can choose a platform related to sales/use or income/franchise taxes. You decide! Also, back by popular demand, the Team will present a session on tricks and traps of Louisiana state and local tax procedure, as well as a session explaining the "changing face" of Louisiana state and local taxation (including new legislation, new rulings, new trends, and even new leadership at the Louisiana Department of Revenue). There will also be give-aways aplenty, as certain lucky "voters" in attendance will receive prizes, and one lucky person will win a Kindle Fire!

*Please see Agenda section for information on how to register for this \$75 program.*

# PROGRAM OBJECTIVES

The state and local tax environment in Louisiana is one of the trickiest in the nation. Businesses that dip their toes into the murky waters of the Louisiana state and local tax systems must know how to locate the traps that are lurking in the weeds. This all-day, election-themed, CPE accredited seminar will provide attendees with the latest information regarding the most important Louisiana state and local tax issues currently facing taxpayers, and will provide guidance in navigating the murky waters of Louisiana state and local taxation.

The objectives of the program include allowing the participants to:

- understand the interplay between income/franchise taxes and sales/use taxes;
- navigate the complex web of Louisiana state and local tax procedures;
- identify and address issues surrounding the inter-jurisdictional commerce and sourcing of sales of tangible personal property;
- understand the application of Louisiana taxes to rental transactions, including the complexity of gross proceeds calculations;
- classify property as movable or immovable for sales/use tax purposes;
- identify the applicability of various Louisiana state and local credits and incentives;
- understand the key Louisiana income/franchise tax issues in the areas of combined reporting, apportionment, common audit adjustments, related-party transactions, methods of accounting; and
- understand the landscape of the Louisiana franchise tax following the recent *UTELCOM* decision.

The Team will hold the "Great Debate" in the morning, presenting certain common situations facing a business (in a mock business meeting setting) and will "wear the hats" of the business' different tax departments while analyzing and debating the key sales/use tax, income/franchise tax, and property tax issues for each situation. Attendees will be able to vote on who should win! The debate will likely include situations involving daily business transactions, nexus issues, intercompany restructuring, mergers and acquisitions, and credit/incentive issues, among others.

The Team will then present a joint session focusing on how to run a successful SALT "campaign" by avoiding the tricks and traps of Louisiana state and local tax procedure.

After an informative lunch program about the Louisiana Revenue Study Commission and the 2013 Tax Session of the Louisiana Legislature, the Team will offer breakout sessions of dual track "conventions," where the attendee can choose a platform related to sales/use or income/franchise taxes. In the Sales/Use Tax Convention, the Team will discuss certain Louisiana sales and use tax issues businesses are currently facing, including inter-jurisdictional issues, sourcing of sales, classification of transactions, gross proceeds/lease issues, and movable vs. immovable property. In the Income/Franchise Tax Convention, the Team will discuss certain Louisiana income and franchise tax issues businesses are currently facing, including combined reporting, apportionment, common audit adjustments, related-party transactions, methods of accounting, and the fallout from the recent *UTELCOM* franchise tax decision. Following the breakout conventions in the afternoon, the Team will hold a joint session to discuss what to expect from the "changing face" of Louisiana state and local taxation, including recent legislative, judicial and administrative efforts that may affect businesses, the ongoing work of the Louisiana Revenue Study Commission, and the appointment of the new Secretary of the Louisiana Department of Revenue.

The full day's classes qualify for 6 hours of CPE. The program will be unique and informative and, maybe as important, close to home.

This is one you will not want to miss. This program is intended for intermediate to advanced practitioners in state and local tax administration and those doing business in both Texas and Louisiana.

# ATTORNEY ADVERTISEMENT

## LOUISIANA STATE & LOCAL TAX FOR TEXANS

# DECISION 2012:

**SALES/USE TAX or INCOME/FRANCHISE TAX? YOU DECIDE!**

## MEET THE SPEAKERS

**JESSE R. ADAMS, III**  
PARTNER, NEW ORLEANS

**WILLIAM M. BACKSTROM, JR.**  
PARTNER, NEW ORLEANS

**ANDRE B. BURVANT**  
PARTNER, NEW ORLEANS

**JASON DECUIR**  
ASSISTANT SECRETARY,  
LOUISIANA DEPARTMENT OF REVENUE

**KIMBERLY L. ROBINSON**  
PARTNER, BATON ROUGE

## COST

**\$75 PER PERSON FOR REGISTRATION  
BEFORE OCTOBER 10**

**\$100 PER PERSON FOR REGISTRATION  
AFTER OCTOBER 10**

**OCTOBER 18, 2012**  
**THE MAGNOLIA HOTEL HOUSTON**  
1100 TEXAS AVENUE  
HOUSTON, TX 77002  
713.221.0011

*Certain states may require this be labeled  
ATTORNEY ADVERTISEMENT.*

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