

Agenda

Utah Income Tax Update Recent income tax legislation Review of recent income tax cases Updated administrative guidance Important Utah Tax Commission determinations	<i>G. Thorup</i>
Utah Corporate Tax Update Review of corporate tax rates and rules Newly-enacted and anticipated corporate tax changes Recent case law	<i>S. Young</i>
Utah Property Taxes Real property tax issues and updates Personal property assessments and reporting issues Property tax assessment, appeal and audit update	<i>R. Taylor</i>
Utah Tax Litigation Update Litigating a tax matter Appealing a tax case	<i>J. Deeds</i>
Sales and Use Tax Update Sales tax imposition Use tax imposition <i>Wayfair</i> update Sales tax reform Exemptions Industry-specific issues Recent developments Cases and administrative determinations	<i>N. Runyan</i>

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2022 Utah State Tax Update

Live, Interactive Webinar - Thursday, August 11, 2022

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Learning Objectives

- You'll be able to:**
- Examine** recent income tax legislation and litigation.
 - Review** important Utah Tax Commission determinations.
 - Learn** about new and anticipated corporate tax changes.
 - Understand** real and personal property tax assessments, appeals, and audits.
 - Learn** about litigating and appealing tax cases.
 - Discuss** industry-specific issues related to sales and use taxes.



HalfMoon Education Live Webinars

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| Review recent income tax legislation | Discuss Utah tax litigation and appeals |
| Explore Utah corporate tax rates and rules | Identify updates to sales and use tax imposition in Utah |
| Learn about real and personal property tax issues | |

Continuing Education Credits

Accountants 7.0 CPE Hours	Attorneys 6.0 CLE Credits
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Faculty

Gary R. Thorup is a shareholder in the Salt Lake City Office of the Utah law firm Durham Jones & Pinegar. Mr. Thorup’s practice emphasizes state, local and federal taxation, government affairs (lobbying) and administrative law. He received a BA degree in Political Science from the University of Utah (magna cum laude), a J.D. degree from the University of Utah S.J. Quinney College of Law, and an LL.M. degree (Tax) from the New York University School of Law. Mr. Thorup commenced practicing law in the Tax Section of the Office of the Utah Attorney General (1981-1986) where he served as section chief and as chief counsel to the Utah State Tax Commission (1982-86). He has been a shareholder at Durham Jones & Pinegar since 2011. Mr. Thorup previously practiced in the Salt Lake Office of Holme Roberts & Owen (1990-2011) and at Prince Yeates & Geldzahler (1986-1989). He has spoken at numerous local and national seminars on various state and local tax, administrative law and lobbying topics.

Steve Young is a state and local tax attorney at Holland & Hart LLP in Salt Lake City. His practice focuses on state and local property, sales, income, and severance tax, unclaimed property and state and local incentives. He represents clients in state and local tax litigation before administrative tribunals, local boards of equalization and courts. Mr. Young is a Fellow of the American College of Tax Counsel, and he is a member of the Utah Tax Restructuring and Equalization Task Force, appointed by the Speaker of the Utah House of Representatives in 2019. He also serves as vice-chair of the State and Local Tax Committee of the American Bar Association, and is the past president of the Tax Section of the Utah State Bar. He also sits on the Board of the Utah Manufacturer’s Association. Mr. Young speaks and publishes often on state and local tax matters, and is an editor for the *ABA Property Tax Deskbook*.

Rebecca Taylor has extensive experience managing company startup and growth in the private sector as, prior to law school, she owned and operated her own healthcare company. Ms. Taylor leverages her practical business knowledge and experience to help clients develop effective solutions to achieve their business objectives. Prior to joining Holland & Hart, Rebecca served as a judicial extern on the U.S. Bankruptcy

Court for the District of Utah for Judges William T. Thurman and Kevin R. Anderson. She also has experience in the public sector, including externing at the U.S. Securities and Exchange Commission during law school and working for the Utah Division of Securities.

John T. Deeds of Crapo Deeds PLLC in Salt Lake City advises clients in all areas of state and local tax, including property, sales, and income tax matters. He has successfully represented clients before administrative tribunals, as well as state and federal courts throughout the county. Additionally, Mr. Deeds has been involved in legislative efforts when such action is required to further his clients’ needs. He understands that there is more than one way to solve an issue and uses his extensive background in state and local tax to find innovative solutions for his clients. Prior to joining Crapo Deeds PLLC, Mr. Deeds practiced at Holland & Hart. He has also worked as a law clerk in the Tax and Revenue Division of the Utah Attorney General’s Office. He received his J.D. degree from the University of Utah and an LL.M. degree in Taxation from Georgetown.

Nathan R. Runyan is an associate at the law firm of Holland & Hart LLP in Salt Lake City. His clients look to him for guidance securing the financial health of their companies. He strategically devises methods to provide his clients with the maximum financial benefits. Mr. Runyan’s practice focuses on state and local taxation, including property, sales, income and severance tax issues; government relations; administrative law; and commercial litigation. He represents clients in virtually all aspects of dispute resolution, including State and federal courts, mediations, arbitrations, state and local administrative tribunals and local boards of equalization. Mr. Runyan received his B.A. degree in Accounting and J.D. degree from Brigham Young University. He is admitted to practice in both the federal and state courts in Utah. Prior to law school, Mr. Runyan was employed as a senior auditor in the Auditing Division for the Utah State Tax Commission. He is a frequent lecturer on state and local tax issues and publishes routinely in state and local tax publications, including the *ABA Property Tax and Sales and Use Tax Deskbooks*.

Webinar Information

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Morning Session 8:30 am - 12:15 pm MDT	Afternoon Session 12:45 - 3:30 pm MDT

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Registration

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