

## 11th Annual Construction Industry Tax Seminar

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Arizona's sales tax simplification legislation (House Bill 2111), which goes into effect on January 1, 2015, will bring major changes to Arizona's sales tax structure – including simplification of the city and state audit, reporting, and payment structures. Contractors, developers, construction managers, and homebuilders are invited to attend **Steptoe's 11th Annual Construction Industry Tax seminar on Thursday, September 25, 2014** and learn more about what these changes, and other tax developments, will mean for their companies.

Program attendees will gain insights into Arizona's unique construction sales tax regime and the key provisions of Arizona's sales tax simplification legislation, including the service contractor exemption and new *de minimis* rule, the pre-construction services exemption, and major revisions to the project-specific exemption certificate requirement. Additionally, we will discuss the Arizona Department of Revenue's new audit manual and if it is helpful or useless. We will also examine whether the sales tax simplifications go far enough.

In addition, we will address other key tax issues impacting the construction industry, including issues involving state and tribal taxation of construction activities on Indian reservations, the new independent functional utility test, and taxation of intercompany leases and sales.

### FEATURED STEPTOE SPEAKERS:

#### Panel Speakers:

- **Pat Derdenger**, Partner
- **Dawn Gabel**, Partner
- **Benjamin Gardner**, Associate

#### Luncheon Keynote Speaker:

- **The Honorable John Shadegg**, Government Affairs & Public Policy Partner and former US Congressman

### EVENT DETAILS:

**Date:** Thursday, September 25, 2014

**Time:** 8:30 a.m. - 2:00 p.m.

## 11th Annual Construction Industry Tax Seminar

**Location:** Arizona Biltmore Resort, 2400 E. Missouri Avenue, Phoenix, AZ 85016

**Cost:** General attendee: \$120, Association attendee\*: \$100

*\*Members of the Construction Financial Management Association (CFMA), Arizona Builders Alliance (ABA), and US Green Building Council (USGBC) receive a \$20 discount*

### AGENDA:

8:30 a.m. – 9:00 a.m.

Registration and continental breakfast

9:00 a.m. – 9:45 a.m.

Arizona's unique construction sales tax regime

9:45 a.m. – 11:00 a.m.

Arizona sales tax simplification is coming January 1, 2015

11:00 a.m. – 11:15 a.m.

Break

11:15 – 12:30

Other developments and issues

- Construction on Indian reservations: tribal and state taxes
- Independent functional utility and retroactivity
- Intercompany commercial leases are exempt – what about intercompany sales?
- Construction project exemptions

12:30 p.m. – 12:45 p.m.

Break

12:45 p.m. – 1:45 p.m.

Luncheon keynote – John Shadegg

1:45 – 2:00 p.m.

Program Q&A session and wrap-up

*CPE and CLE credits are pending approval.*