

## Seminars and Conferences

# Michael Bowen and Lorie Fale to Speak at COST Annual Meeting

October 17, 2023 to October 20, 2023

Bellagio Hotel  
3600 S Las Vegas Blvd  
Las Vegas, NV

Michael Bowen, Chair of Akerman’s State and Local Tax Practice, and Partner Lorie Fale will present at the Council on State Taxation’s Annual Meeting in Las Vegas, NV. Bowen’s panel titled, “Third-Party Ancillary Services Included By the Seller—Whose Tax is It?” will cover the trend of sellers and lessors bundling the services, technology, and products offered by third parties to be sold as part of the seller’s offering. Meanwhile, Lorie Fale’s panel, “All in the Family? State Treatment of Nonresident Holding Companies, Management Companies and More,” will address the connections between states and holding companies that trigger tax obligations.

The Council On State Taxation (COST) is the premier state tax organization representing taxpayers and consisting of nearly 600 multistate corporations engaged in interstate and international business. Its annual meeting offers sessions for every state tax and government affairs professional with tax responsibilities, and covers all types of state and local taxes that business taxpayers are confronted with on a daily basis.

### Register

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### Related People

Michael J. Bowen  
Lorie A. Fale

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Las Vegas