**Saturday, January 20, 2018**
**8:30 – 11:45 a.m.**
**Tax Law Section**
***3.0 MCLE Credit Hours; including up to 3.0 Taxation Specialization Credit Hours***
***Supreme Court Commission on CLE Course #: 180811***
***Location: East Beach Conference Center – Governor's Hall C***

## Tax Law Section Seminar

To start the morning off, Jason Luther, who became head of the South Carolina Department of Revenue's litigation department in 2017, and Andrew Saleeby, an attorney with the South Carolina Department of Revenue's policy division, will discuss the latest South Carolina tax developments from the last year.

Next, practitioner David Kunes of Evans, Carter, Kunes & Bennett, will review the South Carolina Real Property Valuation Act, along with the rules for qualifying for the 4% assessment ratio for primary residences. Additionally, David will regale us with an enlightening discussion about creative ways to help your clients avoid assessable transfer of interest and qualify for the 4% assessment.

After the break we will be joined by Tessa Davis, associate professor at the University Of South Carolina School Of Law, who will present an informative federal tax update. The year 2017 has been a year of great uncertainty on the federal tax front, with rumors of everything from a repeal of the 3.8% net investment income tax and the estate tax, to dramatic reductions in income tax rates for pass through entities. Tessa will walk us through any new 2017 federal tax legislation, or the potential consequences of the failure of Congress and the President to pass any new federal tax legislation. Most importantly, in this segment we will learn what practitioners and our clients may expect moving forward.

## Agenda

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| 8:30 – 9:30 a.m. | **Update from the South Carolina Department of Revenue**<br>*Jason P. Luther, Columbia*<br>*Andrew W. Saleeby, Columbia* |
| 9:30 – 10:30 a.m. | **Property Tax Update: Assessable Transfers of Interest and 4% Assessment**<br>*David H. Kunes, Charleston* |
| 10:30 – 10:45 a.m. | **Break** |
| 10:45 – 11:45 a.m. | **Federal Tax Update**<br>*Prof. Tessa R. Davis, Columbia* |

**Course Planner/Moderator:** F. Patricia Scarborough, Charleston