



MULTISTATE TAX COMMISSION

444 North Capitol St., NW
Suite 425
Washington, DC 20001-1538
Telephone: 202.650.0300

www.mtc.gov

**Minutes
Nexus Committee Meeting (Open Session)
July 29, 2024
Sonesta Denver Downtown
1450 Glenarm Place
Denver, Colorado 80202**

Listed below are the attendees (*virtual or telephone):

Alaska	Brandon Spanos, Michael Williams
Alabama	Nicci Adams, Derrick Coleman, Vicki Gardino, Melissa Gillis*, Christina Hall, Jennifer Reynolds, Timothy Sanders, Matt Tidwell
Arkansas	Rob Allen, Judith Bowers, Tommy Burns,
Arizona	Felicia Gillis*
Colorado	Natalie Barajas, Rachel Bigbee, Samwel Khakame, Kathy Mui, Tom Malott, Sarah Roberts
Connecticut	Jonathan Hale
District of Columbia	Robert Kindred
Georgia	Tommy Cooper*
Idaho	Greg Busmann*, Rebecca Danley*, Robert Foster, Amber Ortiz, Kim Wind*, Aaron Yost
Iowa	Ronda Detlefsen*
Kansas	Brian D'Angelo*, Charla Wagner*
Kentucky	Victoria Nichols, Latonia Dooley
Louisiana	Krystal Bolton
Maine	Daniel D'Alessandro*
Michigan	Justin Gallagher*
Minnesota	Tracy Bjerke*, Cassie Diemert*, James Douglas, Cynthia LaBarge, Shannon Nelson*, John Weiser
Mississippi	Jan Craig*, Nicole Riley*
Missouri	Donald Lazo, Sal Tomaselli, Wayne Wallingford, Zach Wyatt
Nebraska	Joyce Carhart*, Cynthia Carpenter*, Nicholas Doucet*, Karla Koehler*, Stacie Odom*, Katherine Rich*, Brandon Smentek*, Emily Staehr*, Cindy Sukhram*
New Hampshire	Barbara Beelle*, Frederick Coolbroth*, Jacob Thom*
New Jersey	Sangita Bose*, Mariane Lyczak*, Chris Valimont*
New Mexico	Mark Chaiken, George Stephan
North Carolina	Ashley McGhee*
Oklahoma	LaDawna McLendon*
Oregon	Victoria Johnson*, Tracy Jones*, Katie Lolley, Joseph Royston
Pennsylvania	Debra Houck, Jane McCurdy*

Rhode Island	Susanna Coburn*, Kristen Ledo*
South Dakota	Kathy Smith*
Tennessee	Sharon Jackson*, Hal Jones, Nicholas Reich*
Texas	Rusty Johnson
Utah	Matt Duke*, Frank Hales, Angie Hillas, Shelley Robinson
Washington	Bryan Kelly, Monica Townsend
Wisconsin	Amber Herman*
Multistate Tax Commission	Susan Carlson, Richard Cram, Cathy Felix, Jantha Jamison, Sam Moon*, Scott Pattison, Larry Shinder, Jeff Silver, Diane Simon-Queen*, Melissa Sullivan*, Steve Yang
Eisner Advisory Group LLC	Gary Bingel*
Fast Enterprises, LLC	Will Rice
Jones Day	John Allen
Law360	Maria Koklanaris*
Leyton.com	Brian Ess*
NTUF	Andrew Wilford*
Sales Tax Institute	Diane Yetter*
State Tax Partners PLLC	Jenna Norley
Others	Justin McAllister*, Larry Brugel*, Katie Murray*, M A Sibel*

56 in-person attendees; 55 virtual attendees

Bryan Kelly, Chair (WA), brought the meeting to order at 8:30 am MDT, introductions of attendees were made, and public comment was invited.

Public Comment

No public comment was offered.

Minutes

Aaron Yost (ID) moved for approval of the minutes of the May 1, 2024 open session portion of the Nexus Committee meeting, and the minutes were approved by unanimous voice vote.

Nexus Director's Report and Update on Recent Nexus Law Developments since May 1, 2024

Richard Cram, Director of the National Nexus Program, reviewed for the Committee his Update on Recent Nexus Law Developments since May 1, 2024 and the FY 2024 Nexus Program Director's Report. Back tax collections from agreements closed between July 1, 2023 and June 30, 2024 were \$28,743,260 with 494 executed agreements. This surpassed the previous record established in FY 2022 of \$28,337,506

and 493 executed agreements. Richard stated that a Nexus School was held in Charleston, WV on May 16-17, 2024, hosted by West Virginia Department of Revenue. He encouraged other states interested in hosting one to contact MTC training staff.

Gary Bingel presentation

Gary Bingel, attorney with EisnerAmper Consulting, Iselin, NJ, gave a virtual presentation concerning his experience in representing clients seeking to participate in state voluntary disclosure programs. He had several observations and suggestions for state voluntary disclosure staff to consider. He stated that taxpayers liked to have the option of either filing spreadsheets or prior returns for sales tax, rather than being required to file one way or the other. He indicated that when a state's voluntary disclosure office is understaffed and cannot timely process voluntary disclosure applications, this creates a hardship for taxpayers, particularly those involved in mergers and other escrow situations under time constraints. He pointed out that when states can deviate from their standard lookback periods and impose longer periods under certain circumstances, this creates uncertainty for the taxpayer and a deterrence from participating. He noted that some states will not allow electronic filing for prior year returns, and this creates a burden on taxpayers that must then file those returns manually. He recommended that states should encourage taxpayers with collected but unremitted taxes to come forward by offering them penalty relief. He suggested that the voluntary disclosure agreement should be executed prior to the back tax year returns being filed, instead of holding the agreement in abeyance until the returns are filed. He also recommended that taxpayers be allowed at least 90 days to file those returns after execution of the agreement. He thought that voluntary disclosure should remain an option for taxpayers during amnesty periods. Also, new tax types established in a state need to be included in the voluntary disclosure process.

Approval of Nexus Committee Charter

Chair Bryan Kelly brought up the Nexus Committee Charter, which needs to be considered annually for possible revisions. No revisions were requested. On motion of Frank Hales, the Committee approved the Nexus Committee Charter by unanimous voice vote.

New Business

Chair Bryan Kelly asked if there was any new business, and none was proposed. The Chair then reminded everyone and encouraged attendance at the following upcoming meetings:

2024 Fall Committee Meetings, November 18-21, 2024 in Sante Fe, NM

2025 Spring Committee Meetings, April 28-May 1, 2025 in Spokane, WA.

The Chair recessed the open session portion of the meeting at 9:45 am MDT in order for the Committee to commence the closed session.

Closed Session

The committee entered closed session at 10:05 am MDT to discuss matters protected from disclosure.

Open Session

Aaron Yost (ID) moved for adjournment that was approved unanimously by voice vote, and Chair Bryan Kelly adjourned the meeting at 11:15 am MDT, with nothing to report from the closed session.