



MULTISTATE TAX COMMISSION

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To: Stephanie Schardin Clarke, Chair, Executive Committee
From: Bryan Kelly, Nexus Committee Chair
Re: Nexus Committee Activities through 3rd Quarter, FY 2025
Date: May 1, 2025

Nexus Committee Report for 3rd Quarter, FY 2025

The Nexus Program results through the 3rd Quarter, FY 2025 (July 1, 2024 through March 31, 2025) are provided below.

- Nexus states' collections: \$16,232,715 (\$28,743,260 FY 2024)
- Nexus states' executed agreements: 301 (494 FY 2024)
- Nexus states' average contract value: \$53,292 (\$58,185 FY 2024)

The above includes amounts paid by the taxpayer directly to the states and reported to the Commission. The Commission received applications from 190 taxpayers in calendar year 2024. For calendar year 2025 to date (as of March 31, 2025), 42 taxpayers have so far applied. Most of the applications are based on sales/use tax economic nexus.

The Nexus Committee welcomes Mississippi as the newest participant to join the National Nexus Program, effective July 1, 2024.

The Nexus Committee met in person in open and closed session on July 29, 2024 in Denver, Colorado, November 20, 2024 in Santa Fe, New Mexico and April 30, 2025 in Spokane, Washington.

The Committee considered at the July 29, 2024 open session meeting: 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. The Nexus Committee Charter was approved. The meeting was well attended with 56 in-person attendees and 55 virtual attendees.

The Committee considered at the November 20, 2024 open session meeting: The Committee heard a presentation by Richard Cram on notice requirements that New Hampshire has enacted post-*Wayfair*, which apply to state and local tax departments outside of New Hampshire, if those tax departments contemplate initiating sales/use tax collection activity against a retailer located in New Hampshire. The Committee also heard a presentation by Richard concerning the Streamlined Sales Tax Governing Board proposal considered at its October 9, 2024 meeting in Charlotte, N.C. to amend the Agreement to delete the current amnesty provision in Section 402 and replace it with a provision establishing a voluntary disclosure program. During this discussion, Diane Yetter (Sales Tax Institute) verbally proposed that the MTC consider adopting a similar program that would include non-SST states participating in the MTC Multistate Voluntary Disclosure Program. She had made the same proposal to the Streamlined Sales Tax Governing Board. Chair Bryan Kelly requested that Diane Yetter submit her proposal in writing to the Committee for consideration.