



MULTISTATE TAX COMMISSION

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www.mtc.gov

PUBLIC NOTICE & AGENDA

**Multistate Tax Commission
Nexus Committee Meeting
Hilton Salt Lake City Center
255 South West Temple
Salt Lake City, UT 84101
Monday, July 21, 2025
1:30 p.m. to 5:00 p.m. Mountain Daylight Time**

Industry

Call-in/computer access Information
Join ZoomGov Meeting from your computer, tablet or smartphone:

<https://www.zoomgov.com/j/1601121393?pwd=QfAF5y4cbGhaWDa1QCsgtDHPije8mA.1>

Meeting ID: 160 112 1393

Passcode: 676466

Dial-in: (646) 828-7666, Meeting ID: 160 112 1393

If you experience any kind of difficulty participating in the meeting, please contact events@mtc.gov or troubleshoot@mtc.gov.

*Link and materials for this meeting will be posted on the Commission's Webpage
<http://www.mtc.gov>*

I. Open Session--Welcome and Introductions

II. Initial Public Comment Period

In accordance with its Public Participation Policy, the Nexus Committee provides this opportunity for members of the public to address the Committee directly on this agenda. The Chair may also provide for public comment before or during discussion of specific agenda items.

III. Review of open session minutes of April 30, 2025 meeting (attached)

IV. Nexus Director's FY 2025 Report (attached); Update on nexus law developments since April 30, 2025 meeting (attached)

V. Jeffrey Friedman, Professor Richard Pomp (both virtual) and Richard Cram discussion of Commerce Clause concerns regarding use tax on mobile equipment: *Ellingson Drainage, Inc. v. South Dakota Department of Revenue*

VI. Presentation by Chair Bryan Kelly on Washington State's Expanded Voluntary Disclosure Program

VII. Proposal to amend Procedures for Multistate Voluntary Disclosure to add example to Paragraph 6.2 (Memorandum attached)

VIII. Annual consideration Nexus Committee Charter (attached)

IX. New Business

X. Upcoming meetings:

Fall Committee Meetings, November 17-20, 2025 in New Orleans, Louisiana

XI. Closed Session (National Nexus Program Member States only)

XII. Report from Closed Session (if any)

XIII. Adjournment

*If you would like additional information about this meeting, contact Richard Cram, Multistate Tax Commission, 444 North Capitol Street, N.W., Suite 425, Washington, D.C. 20001
Telephone (202) 695 - 8139, E-mail rcram@mtc.gov*