



MULTISTATE TAX COMMISSION

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## **National Nexus Program (NNP) Director's Report for FY 2025 July 21, 2025**

### Multistate Voluntary Disclosure Program (MVDP)

The Nexus Program results for FY 2025 (July 1, 2024 through June 30, 2025) are provided below.

- Nexus states' collections: \$29,083,242 (FY 2024: \$28,743,260)
- Nexus states' executed agreements: 498 (FY2024: 494)
- Nexus states' average contract value: \$58,400 (FY 2024: \$58,185)

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. So far this calendar year 2025 (as of June 30, 2025), 72 taxpayers have submitted applications. Most of the applications continue to be based on sales tax economic nexus.

### Membership

There are currently forty participating states (including the District of Columbia) in the NNP. Mississippi has joined the NNP, effective July 1, 2024. Commission staff continues to reach out to non-member states.

### Outreach

During FY 2025, Richard Cram participated in the following outreach events:  
attended the MSATA meetings in St. Louis, MO on September 29—October 2, 2024;

presentation of CPAacademy Webinar entitled “Nexus Basics and the MTC Multistate Voluntary Disclosure Program,” on July 18, 2024 and rebroadcast on August 21, 2024, presentation on May 20, 2025 and rebroadcast on June 27, 2025;

presentation of CPAacademy Webinar entitled “Mastering Multistate Sales and Use Tax Compliance: Navigating New Collection Law,” on August 5, 2024 and rebroadcast on October 7, 2024, presentations on May 28, 2025 and July 2, 2025; and

virtual presentation to the NYU State and Local Tax Study Group to provide an update on MTC activities as well as nexus law developments on April 16, 2025.

Richard published the following articles:

“Credits: Cure for Use Tax Apportionment,” in the September 16, 2024 issue of *Tax Analysts Tax Notes State*, vol. 13, number 12, p. 767. The article critiqued the petition for certiorari to the U.S. Supreme Court in *Ellingson Drainage, Inc. v. South Dakota Department of Revenue*, Docket No. 23-1202, which was denied on October 7, 2024;

“H.R. 8021: More Pre-emption of State Taxing Authority,” in the November 11, 2024 issue of *Tax Analysts Tax Notes State*. The article raises concerns with H.R. 8021, a proposed amendment to P.L. 86-272 introduced in Congress in April 2024; and

“*Zilka*: Invitation to Micromanage State and Local Taxes Declined,” in the April 14, 2025 issue of *Tax Analysts Tax Notes State*. The article discusses the uncertainty concerning how to apply the internal consistency test when state and local taxes are the subject of a claim of discrimination against interstate commerce, after the Court’s recent denial of certiorari in *Zilka v. Tax Rev. Bd.*, 304 A.3d 1153 (Pa. 2023) and earlier denial in *Matkovich v. CSX Transportation, Inc.*, 793 S.E.2d 888 (W. Va. 2016), *cert. denied*, 583 U.S. 816 (2017).

Staff continues to urge states to put a link to the NNP on their voluntary disclosure web pages.

### Nexus School

Nexus Schools were held in Chelsea, MA on May 6-7, 2025 and in Concord, NH on June 10-11, 2025. Please contact Sherry Tiggett, email [stiggett@mtc.gov](mailto:stiggett@mtc.gov), if your state would like to host a Nexus School.

### Amnesties

Massachusetts had an amnesty in effect from November 1, 2024 through December 30, 2024. The NNP posts on its web page a list of upcoming and current state tax amnesties. Please inform NNP staff if you would like the Commission to post your state's amnesty.

### Staffing

The Nexus Program presently has three permanent full-time staff members: Richard Cram, Director, Diane Simon-Queen, Voluntary Disclosure Program Manager, and Michelle Lewis, Paralegal.

Richard Cram, Director, National Nexus Program