



MULTISTATE TAX COMMISSION

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[www.mtc.gov](http://www.mtc.gov)

## **PUBLIC NOTICE & AGENDA**

**Multistate Tax Commission  
Nexus Committee Meeting  
Crowne Plaza Knoxville  
401 West Summit Hill Drive  
Knoxville, Tennessee  
Wednesday, April 22, 2026  
1:30 p.m. to 5:00 p.m. Eastern Daylight Time**

**Agriculture and Commerce**

**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

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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](mailto:events@mtc.gov) or [troubleshoot@mtc.gov](mailto: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 November 19, 2025 meeting (attached)**

**IV. Nexus Director's 3<sup>rd</sup> Q FY 2026 Report (attached); Update on nexus law developments since November 19, 2025 meeting (attached)**

**V. Presentation by Ben Clough, Corporate Income & Franchise Tax Policy Director, Iowa Department of Revenue, on *KFC Corp. v. Iowa Department of Revenue*, 792 N.W.2d 308 (Iowa 2010), to emphasize understanding of how the presence of intangibles in the state can trigger corporate income tax nexus, and how to look for those activities.**

**VI. Presentation by Christine Lapps, Deputy Commissioner, Tennessee Department of Revenue**

**VII. New Business**

**VIII. Upcoming meetings:**

**59th Annual MTC Meetings, July 27-30, 2026, Detroit, Michigan  
Fall Committee Meetings, November 9-12, 2026, Savannah, Georgia  
Spring Committee Meetings, April 5-8, 2027, San Antonio, Texas**

**IX. Closed Session (National Nexus Program Member States only)**

**X. Report from Closed Session (if any)**

**XI. Adjournment**

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*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  
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