



MULTISTATE TAX COMMISSION

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To: Heidi Humphries, Executive Committee Chair  
From: Bryan Kelly, Nexus Committee Chair  
Re: Nexus Committee Activities through 3rd Quarter, FY 2026  
Date: April 23, 2026

### **Nexus Committee Report for 3rd Quarter, FY 2026**

The Nexus Program results for the Third Quarter of FY 2026 (July 1, 2025 through March 31, 2026) are provided below.

- Nexus states' collections: \$20,364,461 (\$29,083,242 FY 2025)
- Nexus states' executed agreements: 268 (498 FY 2025)
- Nexus states' average contract value: \$75,987 (\$58,400 FY 2025)

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 2025. For calendar year 2026 to date (as of March 31, 2026), 34 taxpayers have so far applied. Most of the applications are based on sales/use tax economic nexus.

The Nexus Committee met in person in open and closed session on July 21, 2025 in Salt Lake City, Utah, on November 19, 2025 in New Orleans, Louisiana, and on April 22, 2026 in Knoxville, Tennessee.

The Committee considered at the July 21, 2025 open session meeting: The Committee heard a discussion among Jeffrey Friedman, Professor Richard Pomp, and Richard Cram on whether the Commerce Clause requires apportionment of use tax assessed on mobile equipment used for as little as one day in the taxing state, the issue in *Ellingson Drainage Inc. v. South Dakota Department of Revenue*, in which the South Dakota Supreme Court affirmed the assessment and the taxpayer's petition for certiorari to the U.S. Supreme Court was denied. Bryan Kelly (WA) gave a presentation on Washington State Department of Revenue's new expanded voluntary disclosure

program now open to foreign sellers. The Committee approved an amendment to the Multistate Voluntary Disclosure Program Procedures to add an example to Paragraph 6.2 illustrating when a taxpayer applying for voluntary disclosure will have voluntarily disclosed its identity to the state. The Nexus Committee Charter was considered and no changes were suggested. The meeting was well attended with 54 in-person attendees and 78 virtual attendees.

The Committee considered at the November 19, 2025 open session meeting: Renee Roberie, Executive Director, Louisiana Sales and Use Tax Commission for Remote Sellers, gave a PowerPoint presentation on the progress that the Louisiana Sales and Use Tax Commission for Remote Sellers has made to simplify tax administration of state and local sales/use tax with 430 taxing jurisdictions and to encourage increased sales/use tax compliance by remote sellers. Josh Pens, Director of Tax Policy, Colorado Department of Revenue, summarized for the Committee the Functionality Study of the Colorado Sales and Use Tax System completed by the Department in October 2025, concerning the Department's ongoing efforts to centralize administration of Colorado's local sales taxes. The meeting was well attended with 57 in-person attendees and 68 virtual attendees.