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**Minutes
 Nexus Committee Meeting (Open Session)
 November 19, 2025
 Loews New Orleans Hotel
 300 Poydras Street
 New Orleans, LA 70130**

Listed below are the attendees (*virtual or telephone):

Alabama	Derrick Coleman, Vicki Gardino, Christina Hall, Albert McDonald, Mia LeRoy, Matt Tidwell
Arkansas	Rob Allen, Tommy Burns*
Arizona	Christy Comanita*
Colorado	Natalie Barajas*, Rachel Bigbee*, Emma Garrison, Heidi Humphries, Samwel Khakame, Kathy Mui*, Josh Pens, Brendon Reese, Debbie Van Wyke
Connecticut	Michael Sullivan
District of Columbia	Robert Kindred
Idaho	Amber Ortiz, Aaron Yost*
Iowa	Ronda Detlefsen*, Kurt Konek*, Tiana Slaney, Alana Stamas
Kansas	Michael Hale, Nathan Hoepfner*
Kentucky	Latonia Dooley*, Victoria Nichols*
Louisiana	Renee Roberie, Miranda Scroggins*, Mia Strong, Jeanine Theriot*
Massachusetts	Krystal Bolton, Lidia Santoso
Michigan	Angela Matelski*
Minnesota	Tracy Bjerke*, Cassie Diemert*, James Douglas*, Cynthia LaBarge*, Shannon Nelson*, Kristen Shogren, John Weiser*
Mississippi	Jan Craig, Korey Cunningham, Bridgette Thomas, Elisa Wells
Montana	Daniel Huffman, Ryan Messmer, Ashley Teigen
Nebraska	Tony Annville*, Joyce Carhart*, Gupta Sookram*, Cindy Sukhram*
New Hampshire	Barbara Beelle*, Jacob Thom*
New Jersey	Beth Berniker*, Mike Branton*, Ella Dillon*, Elizabeth Libari*, Sangita Bose*
New Mexico	Sherre Franklin*, Dee Wald
North Carolina	Ashley McGhee*
North Dakota	Matt Danielson*, Charles Dendy
Oregon	Silvia Camacho-Scyoc*, Tamera Combs*, Greg Harris*, Victoria Johnson*, Tracy Jones*, Joseph Royston*
Tennessee	Laurel Hall, Sharon Jackson*, Hal Jones, Hugh McKinnon, Nicholas Reich, Jessica Simon
Texas	Phillip Ashley, Rusty Johnson*
Utah	Kathryn Bleazard*, Rod Boogaard, Lee Davis*, Matt Duke*, Angie Hillas*, Michelle Lombardi*, V Newson*, Mark Wainwright*
Washington	Doug Grant*, Bryan Kelly, Matt Largent*

West Virginia	Tim Waggoner
Wisconsin	Amber Herman*, John Wilson*
Multistate Tax Commission	Chris Barber, Holly Coon, Lila Disque, Richard Cram, Cathy Felix, Brian Hamer, Helen Hecht, Greg Matson*, David Merrien, Jeff Silver, Diane Simon-Queen*, Jennifer Stosberg, Sal Tomaselli*, Jonathan White, Steve Yang, Matthew Werre (AV staff contractor)
Avalara	Scott Peterson*, Brian Smith*
Bloomberg	Michael Bologna
FTA	Kevin Richard*
FAST	John Vacchiarelli
Law360	Paul Williams*
Ryan	Argi O'Leary*
Sales Tax Institute	Diane Yetter*
Sva.com	Abby Holtan*
Wolters Kluwer	Andrew Soubel*
Other	Mia Bartolomei*, Terri Gerhardt*, Mark Holmes*, Tavasias Williams*

57 in-person attendees; 68 virtual attendees

Bryan Kelly, Chair (WA), brought the meeting to order at 8:30 am CST, introductions of attendees were made, and public comment was invited.

Public Comment

No public comment was offered.

Minutes

Philip Ashley (TX) moved for approval of the minutes of the July 21, 2025 open session portion of the Nexus Committee meeting, and the minutes were approved by unanimous voice vote.

1Q FY 2026 Nexus Director's Report and Update on Recent Nexus Law Developments since July 21, 2025

Richard Cram, Director of the National Nexus Program, reviewed for the Committee his Update on Recent Nexus Law Developments since July 21, 2025 and the First Quarter of FY 2026 Nexus Program Director's Report. Back tax collections from agreements closed between July 1, 2025 and September 30, 2025 were \$12,553,376 with 86 executed agreements, which is running well ahead of last year's results at this same point in time in the fiscal year. Richard encouraged states interested in hosting a Nexus School to contact MTC training staff.

Presentation by Renee Roberie, Executive Director, Louisiana Sales and Use Tax Commission for Remote Sellers providing an update on remote seller sales and use tax compliance efforts

Renee Roberie 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. Renee reported that the Commission continues to see several thousand new remote seller registrations each month, with total remote sales/use tax collections approaching \$70 million/month.

Proposal by Josh Pens, Director of Tax Policy (CO) on Sales and Use Tax System (SUTS) Functionality Study published by Colorado Department of Revenue in October 2025 regarding progress on centralization of administration of local sales/use taxes

Josh Pens summarized the Study for the Committee, which he has also presented recently to the Colorado Legislature concerning the ongoing efforts to centralize administration of Colorado's local sales taxes. The Sales and Use Tax System is voluntary for local "home rule" jurisdictions to join, but almost all have joined it for state administration of their local sales/use taxes.

Diane Yetter (Sales Tax Institute) asked Josh if the Department had a list of local jurisdictions that did not want to receive "zero" returns. Josh advised that remote sellers not to be concerned about submitting "zero" returns.

Diane Yetter also asked Chair Bryan Kelly about the status of the Washington voluntary disclosure program for remote sellers to be launched next year. Bryan stated that he planned to have an update available by the next Nexus Committee meeting after that program has been launched.

New Business

Chair Bryan Kelly asked if there was any new business, and none was proposed. The Chair then reminded everyone and encouraged attendance at the following upcoming meetings:

Spring Committee Meetings, April 20-23, 2026 in Knoxville, TN
59th Annual MTC Meetings, July 20-23, 2026 in Detroit, MI

The Chair recessed the open session portion of the meeting at 10:00 am CST in order for the Committee to commence the closed session.

Closed Session

The committee entered closed session at 10:20 am CST to discuss matters protected from disclosure.

Open Session

Chair Bryan Kelly re-convened the open session following conclusion of the closed session and had nothing to report.

Philip Ashley (TX) moved for adjournment that was approved unanimously by voice vote, and Chair Bryan Kelly adjourned the meeting at 11:05 am CST.