



MULTISTATE TAX COMMISSION

444 North Capitol St., NW
Suite 425
Washington, DC 20001-1538
Telephone: 202.650.0300

www.mtc.gov

PUBLIC NOTICE & AGENDA
Multistate Tax Commission
Nexus Committee Meeting
Embassy Suites Denver Downtown Convention Center
1420 Stout Street
Denver, Colorado 80202
Nil Sine Numine
1876

Wednesday, April 24, 2019
1:30 p.m. to 5:00 p.m. Mountain Daylight Time

Call-in Information

Dial-In Number: 1-719-234-0214

Conference Code: 102826

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 6, 2018 meeting (attached)

IV. Nexus Director's Report (attached); Update on *Wayfair* implementation, marketplace facilitator laws, and nexus law developments since November 6, 2018 meeting (attached)

V. Presentation of results of survey dated November 28, 2018 regarding participating states' treatment of voluntary disclosure agreements involving pass-through entities (attached)

VI. New Business

- A. proposed policy concerning lookback period adjustments for remote sellers in states implementing economic nexus for sales/use tax (attached Memorandum)**

- B. issue concerning income tax lookback period calculation when the voluntary disclosure application is filed after the tax year has closed but prior to the due date of the return for that tax year (attached Memorandum)**

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

VIII. Report from Closed Session (if any)

IX. 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*