



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 Teleconference Committee Meeting**

**Tuesday, April 21, 2020
11:30 a.m. to 1:00 p.m. Eastern Daylight Time**

Call-in/computer access Information

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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 5, 2019 meeting (attached)

IV. Nexus Director's Report (attached); Update on *Wayfair* implementation, marketplace facilitator laws, and nexus law developments since November 5, 2019 meeting (attached)

V. Presentation and discussion of survey results (attached) for development of guidance for exercising discretion when voiding the voluntary disclosure agreement if the taxpayer's back tax liability to the state for the lookback period is less than \$500.

VI. Presentation and discussion of survey results (attached) concerning whether payment plans should be offered as part of voluntary disclosure.

VII. New Business

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

IX. Report from Closed Session (if any)

X. 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*