



Multistate Tax Commission

Memorandum

To: Sales and Use Tax Nexus Model Statute Workgroup

From: Roxanne Bland, Counsel

Date: June 19, 2014

RE: Status of Current Activities on Draft Model Statute

On June 17, 2015, the Workgroup held a teleconference to review the draft model statute. The draft had appended to it a list of nexus-producing scenarios, taken from a survey compiled by the Bureau of National Affairs (BNA) for the Workgroup to review to determine whether they either fell within the broad language of the statute or not, and if not, whether they should be included. Also for its consideration were two questions: 1) should the draft contain a presumption of nexus, and 2) should the draft address the issue of trailing nexus.

The Workgroup determined that it would consider the presumption question during its call on June 24, 2015. It also decided to consider the question of trailing nexus during that call, and asked staff to provide an example of a trailing nexus statute (attached). Finally, the Workgroup will continue to work its way through the BNA nexus scenarios, starting with group 7 – digital goods.