

Charter of the National Nexus Program
of the Multistate Tax Commission

*Adapted and updated from the Nexus Program Plan
as Adopted by the National Nexus Advisory
Committee and Multistate Tax Commission
Executive Committee May 10, 1990*

Revised July 25, 2013

I. Purpose and Desired Results

The National Nexus Program (NNP) is a program of the Multistate Tax Commission created by and composed of member states. The purpose of the NNP is to encourage and facilitate -

- a. Compliance with nexus law by those engaged in interstate commerce;
- b. Cooperation among states regarding development and enforcement of nexus law;
- c. Education of taxpayers and state personnel about nexus; and
- d. Fair and consistent enforcement of nexus law.

II. Description of Program Activities

The Program undertakes activities to further its purpose, including -

- a. A multi-state voluntary disclosure program in which non-filers may, through a confidential and substantially uniform process, and single point of contact, limit back-tax and penalty liability arising from potential misconstrue of nexus law;
- b. Information exchange among Program member-states;
- c. Nexus School, a training course for state personnel regarding the basics of nexus law and techniques of discovery and nexus audit;
- d. Other educational programs and presentations regarding nexus law and the availability of multi-state voluntary disclosure;

- e. Litigation support to states on matters of nexus law; and
- f. Staff support to the Nexus Committee, Executive Committee, and Commission.

III. Description of Committee Activities

The Nexus Committee meets periodically at meetings open to the public, except for sessions that are closed pursuant to the Commission's Public Participation Policy. It furthers its purposes by --

- a. Advising Program staff and the Executive Committee regarding nexus law and its administration;
- b. Advising Program staff regarding policies and administration of the multi-state voluntary disclosure program;
- c. Encouraging and facilitating industry-wide, multi-state voluntary-disclosure agreements;
- d. Coordinating compliance projects among member states and other Commission committees;
- e. Facilitating information exchange among states;
- f. Providing a public forum for comment on nexus law and the National Nexus Program; and
- g. Providing educational programs to state personnel and members of the public.

IV. Reporting and Consulting Relationships

- a. The National Nexus Program makes regular reports to, and receives guidance from, the Nexus Committee, the Executive Committee, and the Commission.
- b. The Nexus Committee makes quarterly reports to the Executive Committee and an annual report to the Commission. The Executive Committee or the Commission may establish work objectives, priorities, and deadlines for the Nexus Committee. The Nexus Committee may recommend projects to the Executive Committee.

