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**Minutes**  
**Nexus Committee Meeting (Open Session)**  
**January 4, 2018**  
**Via Teleconference**

List attendees (by telephone):

Steven Alvarez	GA
Allysen Boetel	SD
Kerry Boyer	FL
Joan Cagle	TN
Pat Calore	MI
Wendy Conlin	MN
Richard Cram	MTC
Norma Dearixon	MO
Richard Dobson	KY
Latonia Dooley	KY
Nathan Hoepfner	KS
Troy Hopkins	NE
Clark Jesse	KY
Leanne Johnson	NC
Rusty Johnson	TX
Samwel Khakame	CO
Jayne Kulberg	WI
Cindy LaBarge	MN
Marcia Anne Oakman	KY
Matt Peyerl	ND
Ryan Prete	Bloomberg BNA
Sue Schmucker	MN
Scott Spilinek	NE
Randy Tilley	ID
Christy Vandevender	AL
Myles Vosberg	ND
Marjorie Welch	OK

Chair Christy Vandevender, Alabama, brought the meeting to order at 2:00 pm EST, introductions of attendees were made, and public comment was invited. No public comment was made.

The Chair asked Richard Cram, Nexus Program Director, to explain his memo dated January 4, 2018 and the purpose of the meeting. Richard explained that the purpose was to seek a vote from the Committee to grant MTC staff processing applications and agreements under the MTC online marketplace seller voluntary disclosure initiative the flexibility to provide applying sellers receiving state-signed agreements directions to send taxpayer-signed agreements and registration forms, and (if required) back tax returns and back tax payments directly to the states, instead of returning those items to MTC staff. Richard Cram pointed out that under Paragraph 5.1 of the form agreement, taxpayers are required to return those items to MTC staff within 30 days of receiving notice of the state-signed agreement. MTC staff then sends those items on to the state. Richard Cram suggested the alternative of having taxpayers send the required documents and payments directly to the states as a way to speed up the registration process for those taxpayers, and to reduce the administrative burden on MTC staff in timely handling the applications and agreements for the 852 sellers that applied under the initiative. This proposed processing change would not apply to MTC staff handling of applications and agreements under the ongoing Multistate Voluntary Disclosure Program—only to those under the online marketplace seller voluntary disclosure initiative.

Randy Tilley, Idaho, and Matt Peyerl, North Dakota, asked Richard Cram whether this would involve amending the form agreement. Richard Cram responded that it should not involve an amendment to the agreement.

The Chair suggested that this should be presented as a suggestion or option to taxpayers, not a directive that they send the required items directly to the states, since the form agreement states that those items are to be sent to MTC staff.

Randy Tilley moved that the Committee give MTC staff the flexibility to provide taxpayers under the online marketplace voluntary disclosure initiative receiving state-signed agreements the option to either return the required items to MTC staff, or send those items directly to the states within the required 30-day time period. The Committee voted 16 states in favor of the motion, 1 state abstaining, and 1 state not voting, as follows:

AL – Yes

GA – Yes  
FL – Yes  
TN – Yes  
MN – Yes  
OK – Yes  
TX – Yes  
ND – Abstain  
SD – no vote made  
NE – Yes  
MO – Yes  
WI – Yes  
NC – Yes  
KS – Yes  
ID – Yes  
CO – Yes  
KY – Yes  
MI - Yes

The motion passed.

Richard Cram stated that he would confirm with each state participating in the online marketplace seller voluntary disclosure initiative the correct voluntary disclosure contact information , email and mailing addresses for taxpayers to send the required items to, which would be the information provided taxpayers choosing to send those items directly to the states.

The meeting was then adjourned.