



**Minutes**  
**Nexus Committee Meeting (Open Session)**  
**March 3, 2016**  
**Radisson Hotel, Salt Lake City, Utah**

List attendees:

<b>First Name</b>	<b>Last Name</b>	<b>State or Affiliation</b>
Tracee	Abel	MT Department of Revenue
Dan	Armer	NM Taxation and Revenue
Lee	Baerlocher	MT Department of Revenue
Joan	Cagle	TN Department of Revenue
Mike	Christensen	UT State Tax Commission
Julie	Christensen	WI Department of Revenue
Lennie	Collins	NC Department of Revenue
Holly	Coon	AL Department of Revenue
Richard	Cram	MTC
Christi	Daniken	OR Department of Revenue
Nikki	Dobay	COUNCIL ON STATE TAXATION
Matt	Duke	UT State Tax Commission
Cathy	Felix	MTC
John	Frasier	NH Department of Revenue Admin
Keith	Getschel	MTC
Andrew	Glancy	WV Department. of Revenue
Julie	Goins	UT State Tax Commission
Kory	Hofland	MT Department of Revenue
Troy	Hopkins	NE Department of Revenue
Richard	Jackson	ID State Tax Commission
Rusty	Johnson	TX Comptroller of Public Accounts
Hal	Jones	TN Department of Revenue
Don	Jones	OR Department of Revenue
Michelle	Lewis	MTC
William	LoCascio	MTC
Janice	McGee	New Mexico Taxation and Revenue
Marcia	Oakman	Kentucky Dept. of Revenue
Stephen	Peterson	Utah State Tax Commission
Matt	Peyerl	ND Department of Revenue

Rouen	Reynolds	AL Department of Revenue
Don	Richardson	KY Department. of Revenue
Shelley	Robinson	UT State Tax Commission
Kathleen	Sher	NH Department of Revenue Admin.
Thomas	Shimkin	MTC
Jeff	Silver	MTC
Diane	Simon-Queen	MTC
Scott	Spilinek	NE Department of Revenue
Bartt	Stucki	MTC
Jim	Thompson	UT State Tax Commission
Randy	Tilley	ID State Tax Commission
Myles	Vosberg	ND Department of Revenue
Donna	Whitcomb	NH Department of Revenue

Chairman Lennie Collins brought the meeting to order, introductions of attendees were made, and public comment was invited. No public comment was made.

Randy Tilley moved for approval of the minutes of the December 9, 2015 open session meeting of the Nexus Committee, and the motion passed, approving those minutes.

Richard Cram, current Director of the National Nexus Program, presented the Nexus Director's Report, which was prepared by Thomas Shimkin, former Director. The report indicated that so far this fiscal year, tax collections from voluntary disclosure agreements (\$10,488,566 from 7/1/15 through 1/31/16) are ahead of where they were for the same period in the prior fiscal year (\$15,392,887 for entire FY 2015). The report noted that the Strategic Planning Membership Project has been completed, and currently, the Nexus Committee is looking to prioritize projects to improve the Voluntary Disclosure Program. Currently, fulltime MTC staff in the National Nexus Program consist of Mr. Cram, Director, Diane Simon-Queen, paralegal, and Michelle Lewis, paralegal, as well as part-time staff, Eva Wu. MTC staff will be conducting Nexus School in Milwaukee, Wisconsin March 30-31, 2016. Thomas Shimkin appeared on March 2, 2016 at the ABA/IPT tax conference in New Orleans to serve on a panel concerning multistate voluntary disclosure.

Chris Lane, the MTC IT staff member, addressed the Committee concerning current problems with the on-line Voluntary Disclosure Agreement application. It has not been updated for several years, and some taxpayers' browsers are no longer compatible with it. MTC staff cannot troubleshoot a taxpayer's computer to identify the specific non-compatibility problem. For that reason, the on-line VDA application is currently disabled, and VDA applications can only be submitted via the pdf form. MTC staff will be studying the costs of updating the on-line VDA application vs. the benefits and will also be contacting other states that are using an on-line VDA

application process to see what can be learned. Wisconsin has indicated that they are currently working on such an on-line application process. New York currently has an on-line application.

Randy Tilley presented to the Committee the report of the Nexus Priorities Team, recommending the following priorities for possible projects to improve the MTC VDA process:

1. First priority—review MTC Multistate Voluntary Disclosure materials on website for clarity and ease of use.
2. Second priority—review Multistate Voluntary Disclosure application and agreement format; or review MVDP document submission processes and identify ways to further automate these steps in the process.
3. Third priority—develop tools for nexus compliance information sharing among the states.

Following Committee discussion, Randy Tilley moved that the Committee accept going forward with the project to review MTC Multistate Voluntary Disclosure materials on the website for clarity and ease of use. The motion passed on a vote of 13 (7 in person and 6 by phone) in favor, 0 against.

Chairman Collins asked for volunteers to establish a workgroup to commence this project. The Chairman also requested that Richard Cram check with the full membership of the Nexus Committee to identify those member states with IT resources that could be available to assist with this project, as part of the process for identifying participants in this workgroup.

Chairman Collins brought up the need for a Vice Chairperson. Randy Tilley moved to nominate Christi Vandevender of Alabama as Vice Chairperson. The motion passed 13 in favor (7 in person, 6 by phone) and 0 against. Chairman Collins will follow up with Christi concerning her acceptance.

The Committee conducted the open session roundtable discussion.

New Business

There was no new business brought before the Committee.

Closed Session

The committee entered closed session to discuss matters protected from disclosure.

Open Session

The Committee returned to open session. There were no members of the public present to whom the Committee could make a report about the closed session, and the Committee adjourned.