

[DRAFT]

**Charter of the National Nexus Program
of the Multistate Tax Commission
Revised [DATE]**

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

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;

[Retains the information-exchange activity while removing obsolete specifics.]

- 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.