

NATIONAL NEXUS PROGRAM – MISSION, VISION AND GOALS
(Version 1.0 – draft for review by Nexus Committee; 5-27-14)

MISSION STATEMENT:

The National Nexus Program is a program of the Multistate Tax Commission. Its mission is to:

- Educate taxpayers and state personnel about nexus;
- Foster cooperation among states regarding development and enforcement of nexus law;
- Support compliance with nexus law by those engaged in interstate commerce;
- Support fair and consistent enforcement of nexus law by the states.

VISION:

By 2019, the National Nexus Program will be recognized as:

- A collaborative program in which states and industry, including organizations that represent taxpayers and practitioners, are actively engaged,
- A primary resource for information and education about nexus law, and
- A developer of innovative tools for nexus compliance.

STRATEGIC GOAL AREAS: Areas in which NNP must focus in order to achieve its vision

Vitality and reputation of the program – Our goal is to improve our image and reputation nationally.

Increased vitality and reputation of the NNP will be reflected by:

- Increased state membership in the National Nexus Program
- The establishment of a comprehensive nexus resource repository, that will include relevant case law, state statutes and regulations governing nexus
- Investment in nexus services for states and taxpayers

Engagement of states and other stakeholders – Our goal is to increase the level of awareness of the NNP by states and stakeholders. Greater engagement of the states and other stakeholders in the NNP will be reflected by:

- Development of partnerships with taxpayer organizations, other state tax organizations, and practitioner organizations, and leveraging these resources when possible
- Increasing the synergy between the NNP and other MTC committees and work groups
- Effective outreach to the states to have the best understanding of what they need in order to achieve their goals
- Outreach to local governments to identify opportunities for engagement and collaboration

Uniformity and Consistency of Practice – Our goal is to increase uniformity in nexus policy and administrative practices among the states. Achievement of the NNP's uniformity goal will be reflected by:

- Enhanced education of taxpayers and state and local tax agencies about nexus policy and practice, including development of education modules that can be used by others
- Development of uniform model standards for nexus
- Increased information sharing and training for tax agencies
- A balance between the development of policy and standards and honor for state sovereignty

Compliance - Our goal is to develop timely and effective strategies to address new compliance challenges. Achievement of the NNP's compliance goals will be reflected by:

- Development of tools to help taxpayers understand and comply with nexus law
- Effective use of technology tools to enhance compliance
- Improvement and enhancement of the voluntary disclosure program by using technology to make it more speedy and efficient
- Testing of new programs and compliance strategies with taxpayers
- Effective publicity and outreach to the taxpayer community and practitioners