



MULTISTATE TAX COMMISSION

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To: Executive Committee
From: Christy Vandevender, Nexus Committee Chair
Re: Nexus Committee Activities 1st Quarter FY 2022
Date: November 11, 2021

Nexus Committee Report for 1st Quarter, FY 2022

The Nexus Program 1st Quarter FY 2021 results (July 1, 2021 through September 30, 2021) are provided below.

- Nexus states' collections: \$11,887,537 (\$20,269,587 FY 2021)
- Nexus states' executed agreements: 88 (411 FY 2021)
- Nexus states' average contract value: \$135,086 (FY 2020: \$49,318)

The above amounts include checks received by the Commission or amounts paid by the taxpayer directly to the states and reported to the Commission. Interest on back tax paid and the value of a new taxpayer are not included. Applications continue to increase in the post-*Wayfair* era. The Commission received applications from 296 taxpayers in calendar year 2020. For calendar year 2021 to date (as of September 30), 160 taxpayers have so far applied. Most of the applications are based on sales/use tax economic nexus.

The Nexus Committee met virtually on July 27, 2021 and in person on November 10, 2021 in Alexandria, Virginia.

The Committee considered at the July 27, 2021 meeting: Richard Cram presented an extensive discussion of recent nexus law developments for income tax and sales/use tax. The open session was well attended with 162 attendees, and the closed session also had strong participation with 63 attendees.