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www.mtc.gov

Minutes
Nexus Committee Meeting (Open Session)
April 20, 2021
Teleconference

List attendees:

| | |
|----------------------|----------------------|
| Steven Alvarez | GA |
| Brad Asher | KY |
| Tripp Baltz | Bloomberg |
| Chris Barber | MTC |
| Pamela Beebe | AZ |
| Barbara Belle | |
| April Begordis | MN |
| Max Behlke | |
| Karolyn Bishop | WA |
| Tracy Bjerke | MN |
| Krystal Bolton | LA |
| Richard Byrd | MO |
| Christene Canisales | AZ |
| Charles Capouet | Eversheds Sutherland |
| Colleen Chipman | NJ |
| Isaac Choy | HI |
| Ben Clough | IA |
| Christie Comanita | SSTGB |
| Holly Coon | MTC |
| Richard Cram | MTC |
| Cassandra Diemert | MN |
| Lila Disque | MTC |
| Richard Dobson | KY |
| Wanda Dorsey-Jenkins | MTC |
| James Douglas | |
| Angela Doyle | Jones Day |
| David Epstein | Bloomberg |
| Michael Fatale | MA |

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|----------------------|----------------------|
| Bruce Fort | MTC |
| Geoff Fournier | MN |
| Asha Glover | |
| Stacey Greaud | LA |
| Michael Hale | KS |
| Frank Hales | UT |
| Brian Hamer | MTC |
| Amy Hamilton | Tax Analysts |
| Crystal Haynie | WA |
| Helen Hecht | MTC |
| Virgil Helton | FAST |
| Brooks Hemphill | NC |
| Nathan Hoepfner | KS |
| Jake Hoffman | FAST Enterprises |
| Phil Horwitz | Moss Adams |
| Audrey Tyndall-Hoyle | NJ |
| Jennifer Hudson | DE |
| Craig Johnson | SSTGB |
| Kara Johnson | AKML |
| Rusty Johnson | TX |
| Harold Jones | TN |
| Bryan Kelly | WA |
| Samwel Khakame | CO |
| Robert Kindred | DC |
| Kurt Konek | IA |
| Virginia Krueger | AZ |
| Jayne Kulberg | WI |
| Todd Lard | Eversheds Sutherland |
| Matt Largent | WA |
| Joshua Lin | |
| Katie Lolley | OR |
| Mikey Lucas | OR |
| Jay Maschas | MD |
| Angela Matelski | MI |
| Dave Matelski | MI |
| Greg Matson | MTC |
| James McAndrews | DC |
| Ashley McGhee | NC |
| Michael Mertens | IA |

| | |
|---------------------|---------------------|
| Kevin Milligan | PA |
| Rodnet Mwangi | GA |
| Fred Nicely | COST |
| Marcia Oakman | KY |
| Ana Ocampo | AZ |
| Scott Pattison | MTC |
| Scott Peterson | Avalara |
| Matt Peyerl | ND |
| Nancy Prosser | MTC |
| Mike Ralston | IN |
| Jordan Raye | KS |
| Scott Reed | KS |
| Will Rice | FAST |
| Shelley Robinson | UT |
| Tracie Robinson | Expedia |
| Joseph Royston | OR |
| Chris Schimpf | Osidon |
| Mark Schoenfeld | MT |
| Tom Shaner | ID |
| Thomas Shimkin | MTC |
| Larry Shinder | MTC |
| Jeff Silver | MTC |
| Clinton Singletary | |
| Tiffany Southworth | UT |
| Scott Spilinek | NE |
| Alana Stamas | IA |
| Kim Stewart | MTC |
| Bridgette Thomas | MS |
| Matt Tidwell | AL |
| Sherry Tiggett | MTC |
| Christy Vandevender | AL |
| John Vecchiarelli | FAST |
| Michaela Virchow | NE |
| Charla Wagner | KS |
| Dee Wald | ND |
| Sabrina Worthington | MTC |
| Tanya Webb | Chevron |
| Steve Yang | MTC |
| Diane Yetter | Sales Tax Institute |

Christy Vandevender, Chair (AL), brought the meeting to order at 2:00 pm EDT, introductions of attendees were made, and public comment was invited.

Public Comment

No public comment was offered.

Minutes

Frank Hales (UT) moved for approval of the minutes of the November 16, 2020 open session meeting of the Nexus Committee, and the minutes were approved without objection.

Nexus Director's Report and Update on Recent Nexus Law Developments since November 16, 2020

Richard Cram, Director of the National Nexus Program, reviewed for the Committee his Update on Recent Nexus Law Developments since November 16, 2020 and the 3rd Quarter, FY 2021 Nexus Program Director's Report. Back tax collections from agreements closed as of the end of the 3rd Quarter, FY 2021 were \$12,782,269 with 278 executed agreements. These results are running behind the back tax collections for FY 2020. However, those results may be understated, since during the pandemic, taxpayers are being directed to send executed agreements, back tax returns/spreadsheets and payments directly to the state and MTC staff is not made aware of that information. Richard urged states that have not yet submitted quarterly reports of closed cases and back tax payments received to do so.

Presentation by Christie Comanita, Director of Research and State Compliance, and Craig Johnson, Executive Director, Streamlined Sales Tax Governing Board (SSTGB), on Development of the Disclosed Practices Matrix for Remote Sellers, Marketplace Facilitators, and Marketplace Sellers

Christie Comanita gave a presentation on the progress that the work group of the State and Local Advisory Council (SLAC) of SSTGB has made in developing, along with the Business Advisory Council (BAC), a disclosed practices matrix that its member states will complete, in order to provide guidance to remote sellers, marketplace facilitators, and marketplace sellers in the implementation of sales/use tax economic nexus laws and marketplace facilitator tax collection laws recently enacted. This matrix will be published on the SSTGB website and available to the public. Christie Comanita and Craig Johnson both encouraged any states that are not

members of the SSTGB to provide them answers to the matrix questions, which can be added to the matrix and published for guidance. Craig also briefed the Committee on the various ways that states that are not members of SSTGB could participate in various aspects of the SSTGB without having to become full-fledged members.

Proposed Amendment to Paragraph 5.1 of Standard Agreement

Richard Cram summarized his background memorandum (attached), which proposed an amendment to Paragraph 5.1 of the standard agreement to address an issue that arose with one of the participating states and a taxpayer. When a state signs the agreement after MTC staff has forwarded the taxpayer's application and agreement for response, the state contact person will also enclose any specific instructions to the taxpayer, such as concerning procedures to register, etc. MTC staff will forward those instructions to the taxpayer, along with the state-signed agreement. In one recent situation, the taxpayer argued that no language in the agreement requires the taxpayer to follow those instructions. The purpose for this proposed amendment is to clarify that the taxpayer not only must comply with the provisions of the agreement, such as registering with the state, filing returns/spreadsheets and paying back taxes, but must also comply with the state's specific instructions concerning those tasks. Chair Christy Vandevender asked if there were any questions, concerns or objections to the proposed amendment, and there were none. Chair Christy stated that the proposed change to Paragraph 5.1 would be made.

Consideration of draft Nexus Committee Charter

Chair Christy Vandevender called attention to the proposed draft Nexus Committee Charter, prepared by General Counsel Nancy Prosser and Deputy General Counsel Lila Disque for consideration and approval by the Nexus Committee for forwarding to the Executive Committee. Chair Christy asked if anyone had questions. There being none, Jayne Kulberg, Vice-Chair (WI) moved for approval of the draft Nexus Committee Charter for forwarding to the Executive Committee. A roll call vote was taken, and the following states voted for approval: Alabama, Arizona, Colorado, District of Columbia, Georgia, Hawaii, Idaho, Kansas, Kentucky, Maryland, Michigan, Montana, Nebraska, New Hersey, North Carolina, North Dakota, Oregon, Texas, Utah, Washington, Wisconsin. There were no abstention votes or votes in opposition. Chair Christy declared the motion passed.

New Business

Chair Christy Vandevender asked if there was any new business, and none was proposed.

Closed Session

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

Open Session

Vice-Chair Jayne Kulberg moved to adjourned the meeting, which was approved, and Chair Christy Vandevender adjourned the meeting at 3:45 pm EDT, with nothing to report from the closed session.

Memorandum

To: Christy Vandevender, Chair, Nexus Committee

From: Richard Cram

Date: April 2, 2021

Re: Proposed Amendment to Paragraph 5.1 of Standard Agreement

Attached is the current version of the standard agreement with language shown in red in Paragraph 5.1 suggested as an amendment to address an issue that arose with one of our participating states and a taxpayer. When a state signs the agreement after MTC staff has forwarded the taxpayer's application and agreement for response, the state contact person will also enclose any specific instructions to the taxpayer, such as concerning procedures to register, etc. MTC staff will forward those instructions to the taxpayer, along with the state-signed agreement. In one recent situation, the taxpayer argued that no language in the agreement requires the taxpayer to follow those instructions.

The purpose for this proposed amendment is to clarify that the taxpayer not only must comply with the provisions of the agreement, such as registering with the state, filing returns/spreadsheets and paying back taxes, but must also comply with the state's specific instructions concerning those tasks.

Voluntary Disclosure Agreement
MTC 00-000 and [Signatory State]
[Tax Type]
Application Date:

VOLUNTARY DISCLOSURE AGREEMENT

MTC 00-00 & [Signatory State]

[Tax Type]

In exchange for the mutual promises herein, the [State or Commonwealth] of [Signatory State], MTC 00-00, and the Multistate Tax Commission (“Commission”) agree as follows:

1. Parties

The parties to this Voluntary Disclosure Agreement (“Agreement”) are the [State or Commonwealth] of [Signatory State], MTC 00-00, and the Commission. As used herein, “[Signatory State]” shall mean the tax administration agency for [Signatory State].

2. Purpose

The parties agree to resolve MTC 00-00’s potential back [Tax Type] liability through compromise as set forth herein.

3. Scope

The parties acknowledge that this Agreement concerns only [Tax Type], interest, and penalty thereon, if any.

4. Procedures of Multistate Voluntary Disclosure

The Procedures of Multistate Voluntary Disclosure (“Procedures”) are incorporated herein by reference and, where applicable, govern this Agreement. The text of the Procedures is available at www.mtc.gov or by request from the staff of the National Nexus Program.

5. Duties of MTC 00-00

5.1. Unless [Signatory State] or the Commission grants a written extension, MTC 00-00 shall send to [Signatory State] or the Commission, subject to Subsection 5.1.4 and pursuant to any specific instructions provided by [Signatory State], the following within 60 days of written notice that [Signatory State] has approved MTC 00-00’s Agreement:

5.1.1. the complete Agreement signed and dated by MTC 00-00;

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- 5.1.2. the [Tax Type] returns, or spreadsheets (if permitted by [Signatory State]) for time periods that begin after [Lookback Date] (and returns for all time periods for collected and unremitted sales/use or withholding tax);
 - 5.1.3. the registration forms or confirmation receipts from online registration, if the [Tax Type] requires registration; and
 - 5.1.4. payment of tax due under the returns, or spreadsheets by check or money order payable to the taxing authority of [Signatory State]. If [Signatory State] requires electronic filing of such returns and electronic payment of such taxes, MTC 00-00 shall timely comply with such requirement. MTC 00-00 shall provide written confirmation to Commission of the date and amount of any payment sent directly to [Signatory State].
- 5.2. MTC 00-00 shall remit directly to [Signatory State] the penalty, if any, identified on the State Signature Page, and interest due with respect to time periods beginning after [Lookback Date] (and including penalty and interest on all time periods for collected and unremitted sales/use or withholding tax) not later than 30 days after receipt of notice from [Signatory State] of the amount due.
- 5.3. This Agreement is void, if MTC 00-00 fails to send to [Signatory State] or the Commission, subject to Subsection 5.1.4, all of the items listed in Subsections 5.1.1 through 5.1.4 of this Agreement within 90 calendar days after the date that the Commission sent the Agreement signed by [Signatory State] to MTC 00-00, unless [Signatory State] or the Commission has granted a written extension of time.
- 5.4. MTC 00-00 waives lack of nexus or jurisdiction to tax for any tax, interest, or penalty owed under this Agreement.
- 5.5. MTC 00-00 shall make its books and records available to [Signatory State] upon reasonable notice for the purpose of:
- 5.5.1. verifying the accuracy of MTC 00-00's factual representations in this Agreement; and
 - 5.5.2. verifying the amount of tax due pursuant to returns or spreadsheets provided under Subsection 5.1.2 of this Agreement.

Voluntary Disclosure Agreement
MTC 00-000 and [Signatory State]
[Tax Type]
Application Date:

6. Duties of [Signatory State]

6.1. [Signatory State] shall:

6.1.1. not assess [Tax Type] and interest thereon attributable to any time period prior to and including [Lookback Date]; and

6.1.2. Except to the extent that [Signatory State] indicates on the [Signatory State]'s Signature Page that there is a non-waivable penalty, [Signatory State] waives all penalty arising from MTC 00-00's failure to register and file [Tax Type] returns, and make tax payments on [Tax Type] for all time periods prior to the Effective Date of this Agreement.

7. Duties of the Commission

7.1. The Commission shall maintain an electronic copy of this Agreement pursuant to its records retention policy and shall provide a copy to [Signatory State] or MTC 00-00, if requested.

7.2. The Commission agrees to assist [Signatory State] or MTC 00-00 to address any issues pertaining to this Agreement, if either party requests.

8. Confidentiality and Disclosure

[Signatory State], MTC 00-00, and the Commission agree not to disclose to any others the contents of this Agreement except in response to an inter-government exchange of information agreement, pursuant to a statutory requirement or lawful order, or as the other parties authorize in writing.

9. MTC 00-00 Representations

9.1. MTC 00-00 provides its estimate of taxes due in Exhibit 1, which is attached to this Agreement and incorporated herein. The representations in MTC 00-00's application for multi-state voluntary disclosure are true and accurate, and such application is attached to this Agreement as Exhibit 2 and incorporated herein.

9.2. MTC 00-00 further represents that:

9.2.1. It has not received notice of audit from either [Signatory State] or the Commission on behalf of [Signatory State] with respect to any type of [Signatory State] tax for which voluntary disclosure relief is provided herein;

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- 9.2.2. It has not received an inquiry from [Signatory State] or the Commission on behalf of the state regarding potential liability arising from any type of [Signatory State] tax for which voluntary disclosure relief is provided herein; and
- 9.2.3. It has not filed a tax return or an extension request with [Signatory State], made a tax payment to [Signatory State], or taken any similar action with [Signatory State] concerning any type of [Signatory State] tax for which voluntary disclosure relief is provided herein (requests for information and other communications with [Signatory State] or the Commission in which MTC 00-00 remains anonymous are permitted).
- 9.3. [Signatory State] is relying on MTC 00-00's representations made herein in entering into this Agreement. If [Signatory State] determines that MTC 00-00 has made a material misrepresentation or omission of fact in this Agreement, [Signatory State] may, within 90 days of the discovery thereof, void this Agreement, retain all tax, interest, and penalty (if any) already paid and enforce its tax laws.
- 9.4. A misrepresentation or omission of fact by MTC 00-00 is material if [Signatory State] reasonably would not have entered into this Agreement, or would have done so on terms significantly more favorable to itself had it not relied upon such misrepresentation or omission.
- 9.5. Any misrepresentation or omission of fact by MTC 00-00 in Subsection 9.2.1, 9.2.2, or 9.2.3 of this Agreement shall be deemed material.

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[Tax Type]
Application Date:

10. Miscellaneous

- 10.1. Each party to this Agreement warrants that the person executing it on that party's behalf is authorized to do so.
- 10.2. Addendum A, attached hereto, is incorporated herein as part of the Agreement to the extent Addendum A applies to [Signatory State].
- 10.3. This Agreement may be signed in counterparts, each one of which is considered an original, and all of which constitute one and the same instrument. An electronically scanned and transmitted version (*e.g.*, PDF version) of an original signature, or a verifiable digital signature shall be considered a valid signature. No provision of this Agreement shall be waived or modified except in writing signed by all parties to this Agreement.
- 10.4. The law of [Signatory State] governs this Agreement. Jurisdiction and venue of any administrative or judicial action with respect to this Agreement lies exclusively in the appropriate administrative or judicial body of [Signatory State].
- 10.5. This Agreement is fully executed on the Effective Date, which is the latest date by which [Signatory State], MTC 00-00, and the Commission have signed it and MTC 00-00 has performed all duties required in Subsection 5.1 of this Agreement. However, failure of the Commission to sign the Agreement does not affect its validity with respect to the mutual obligations of [Signatory State] and MTC 00-00.

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STATE SIGNATURE PAGE

[Signatory State] enters into this Agreement:

By: _____

Name: _____

Title: _____

Date: _____

Non-waivable penalties arising from MTC 00-00's potential back [Tax Type] liability (see Subsection 6.1.2, above) are:

_____.

To the extent that this Agreement concerns Sales/Use Tax, may MTC 00-00 file spreadsheets in lieu of actual returns? Initial here: _____ Yes. _____ No.

Voluntary Disclosure Agreement
MTC 00-000 and [Signatory State]
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MULTISTATE TAX COMMISSION SIGNATURE PAGE

The Commission enters into this Agreement:

Multistate Tax Commission

By: _____
Gregory S. Matson
Executive Director
Multistate Tax Commission

Date: _____

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[Tax Type]
Application Date:

MTC 00-00 SIGNATURE PAGE

MTC 00-00 Name: _____

Mailing Address: _____

FEIN: _____

MTC 00-00 enters into this Agreement:

By: _____

Name: _____

Title: _____

Date: _____

Voluntary Disclosure Agreement
MTC 00-000 and [Signatory State]
[Tax Type]
Application Date:

VOLUNTARY DISCLOSURE AGREEMENT

MTC 00-00 & [Signatory State]

[Tax Type]

ADDENDUM A

The following provisions are included in the Voluntary Disclosure Agreement entered into by MTC 00-00, the Multistate Tax Commission and the State of **Arizona, Georgia, Missouri, or District of Columbia**, as indicated below:

For **ARIZONA CORPORATE TAX**, add new Subsection 5.6, including Subsections 5.6.1, 5.6.2, and 5.6.3:

- 5.6. *With regard to net operating losses in Arizona, MTC [XX-XXX] shall:*
- 5.6.1. *waive the carry-forward option on all net operating losses generated in tax years before the start date;*
 - 5.6.2. *suspend the deduction of net operating losses for periods beginning after [Lookback Date] through the Effective Date; and*
 - 5.6.3. *agree that net operating losses generated in periods beginning after [Lookback Date] through the Effective Date may be utilized, pursuant to statute, for tax years beginning after the first year ending after Effective Date.*

For **ARIZONA TRANSACTION PRIVILEGE TAX**, add new Subsection 5.7:

- 5.7. *[MTC YY-NNN] shall become duly licensed for Transaction Privilege, Use and Severance Tax with the Department and applicable Program Cities and Towns by registering on www.AZTaxes.gov and pay all state and city license fees or by submitting a Joint Tax Application (Form JT-1) with payment for state and city license fees. **The Taxpayer shall also become duly licensed for Privilege Tax with all applicable Non-Program Cities and Towns** and pay all associated license fees for the Period. The Taxpayer shall comply with all licensing provisions of Title 42 of the Arizona Revised Statutes and the Model City Tax Code. Taxpayer will file **TPT-1 returns and applicable Non-Program City and Town Privilege Tax returns** that are due as of the [Effective Date] forward, as required by law, and continue to file returns for not less than eight (8) years from the Effective Date of the Agreement, provided that the business remains active, until such time as [MTC YY-NNN] no longer has nexus for tax purposes in Arizona, or until a change in law occurs due to legislative enactment or final judicial determination, in which the change clearly provides that [MTC YY-NNN] is not subject to Transaction Privilege and Use Tax. Taxpayer and the Department agree that such change will be applied prospectively only from the date of such legislative enactment or*

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judicial determination, even though the change may be interpreted to apply retroactively. Taxpayer hereby waives any claim for refund and any right of appeal of any assessment for tax subject to the change in law for periods that would be subject to retroactive application.

For **GEORGIA SALES/USE AND WITHHOLDING TAX**, add new Subsection 5.1.3.1:
5.1.3.1. the Georgia sales and use tax (withholding tax) registration number, after [MTC XX-XXX] has registered online, effective the first day of the month following [MTC XX-XXX]'s acceptance of this Agreement; and

For **GEORGIA SALES/USE, INCOME/FRANCHISE, AND WITHHOLDING TAX**, add new Subsection 5.6:

5.6. In consideration for the Department waiving all applicable penalties and filing requirements for prior periods, [MTC XX-XXX] waives all rights to net refunds for all periods included in this agreement. Anonymous [MTC XX-XXX] also forfeits all NOL carryovers and waives its right to all net refunds for all periods included in this voluntary disclosure agreement.

For **MISSOURI INCOME/FRANCHISE TAX**, add new Subsection 5.6:

5.6. No loss carry forward for losses realized in any year before the first year filed pursuant to this agreement will be allowed for any filing period covered by this agreement or periods after this agreement. No loss carry back for losses realized in any year after the periods covered by this agreement will be allowed for such periods.

For **DISTRICT OF COLUMBIA** add after the word “penalty” wherever used in Subsections 3.1, 5.2, 6.3.2, 10.2 and the State Signature Page: “*and fees*”.

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VOLUNTARY DISCLOSURE AGREEMENT

MTC 00-00 & [Signatory State]

EXHIBIT 1

ESTIMATE OF TAXES DUE

State: [Signatory State]

MTC 00-00 *estimates* that it will pay a total of \$ [Estimate] in discharge of its [Tax Type] liability for the periods beginning after [Lookback Date].

The above amount is only a good-faith estimate of the actual tax payment that will be due. This Agreement requires payment of the actual amount of tax due under the returns, or spreadsheets submitted by MTC 00-00 for periods beginning after [Lookback Date], irrespective of the estimated amount provided here.

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MTC 00-00 & [Signatory State]

EXHIBIT 2

MTC 00-00 REPRESENTATIONS



MULTISTATE TAX COMMISSION

DRAFT Charter for the MTC National Nexus Program and Nexus Committee

Introduction

The National Nexus Program is a program of the Multistate Tax Commission (MTC) created by and composed of member states. The Nexus Committee was formed under Article VI.2 of the Multistate Tax Compact and bylaw 6(b) to oversee the National Nexus Program.

Responsibilities

The National Nexus Program was created to encourage and facilitate compliance with nexus laws by those engaged in interstate commerce; cooperation among states regarding development and enforcement of nexus law; education of taxpayers and state staff about nexus; and fair and consistent enforcement of nexus law.

The MTC has charged the Nexus Committee with the responsibility to administer the National Nexus Program. The committee oversees the MTC National Nexus Program; considers potential nexus audits to be recommended to the Audit Committee; and provides direction to the MTC National Nexus Program on state policy regarding nexus. The committee will establish priorities and goals for approval or further direction from the Executive Committee.

Membership and Voting

Each state that participates in the MTC National Nexus Program is represented on the MTC Nexus Committee. A state may have multiple employees who participate in meetings; however, in any matter requiring a vote, each state will be entitled to only one vote. Committee members who participate in training or informational sessions or in any session in which confidential taxpayer information may be discussed must be authorized by their state to disclose and receive such information.

A quorum is established by the number of National Nexus Program member states that are present at any meeting. Official committee decisions are made by motion, with no need for a second. Motions may be offered by any member, with or without an invitation of the Chair. Member states may vote yes, no, or abstain. A motion passes when a majority of member states present vote in favor of the motion. For example, assume 15 member states are present and eligible to vote. A vote of 8 yes, 3 abstain, and 4 no means the motion passes. A vote of 7 yes, 4 abstain, and 4 no means the motion does not pass. No voting by proxy is allowed.

The chair has the option to limit which member states may vote on a motion when it affects some member states and not others.

Except where inconsistent with the provisions of the Compact or the MTC bylaws and Public Participation Policy, *Mason's Manual of Legislative Procedure* is the parliamentary authority for all meetings of the committee.

Committee Activities

The committee meets at the call of the chair, generally at least three times per year, and meetings are conducted in a manner consistent with the MTC's [bylaws](#) and [Public Participation Policy](#). The committee's primary responsibilities are:

- Administering 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
- Sponsoring educational programs and presentations regarding nexus law and the availability of multi-state voluntary disclosure
- Providing a public forum for comment on nexus law and the National Nexus Program

Governance

The Nexus Committee may elect, or the MTC's Executive Committee may appoint, employees from National Nexus Program member states to serve as chair and vice chair(s). The chair and vice chair(s) will assist MTC staff in planning and carrying out the activities and functions of the Nexus Committee and may also appoint members to assist or serve in such other functions as necessary to carry out its responsibilities or activities.

Amendments

The committee will review this charter every year during the annual meetings of the MTC and may adopt policies consistent with this charter to guide the performance of its duties and responsibilities. The committee may, with the approval of the Executive Committee, amend this charter. See Article VI, paragraph 2(b) and (c), of the Compact, and bylaw 6(b).

Approved by the Executive Committee (date).