



MULTISTATE TAX COMMISSION

444 North Capitol St., NW
Suite 425
Washington, DC 20001-1538
Telephone: 202.650.0300

www.mtc.gov

Minutes
Nexus Committee Meeting (Open Session)
August 1, 2022
Sheraton Anchorage Hotel & Spa
401 East 6th Avenue
Anchorage, Alaska

Listed below are the attendees (*virtual or telephone):

Alabama	Cameran Clark, Christina Hall, Curtis Stewart, Matt Tidwell
Alaska	Coleen Glover
Arizona	Pamela Beebe*, Petra Garcia*, Nicole Johnson*, Virginia Kreuger*, Roxanee Matson*, Ana Ocampo*
Colorado	Samwel Khakame*
District of Columbia	Robert Kindred*
Georgia	Steven Alvarez*
Hawaii	Edward Collins
Idaho	Meg Inouye*, Amber Ortiz, Tom Shaner, Aaron Yost
Iowa	Teresa Miller*
Kansas	Brian D'Angelo*, Cindy Frenchers*, Michael Hale*, Nathan Hoepfner*, Jordan Raye*
Kentucky	Victoria Nichols*
Louisiana	Krystal Bolton*, Kevin Richard
Michigan	Angela Matelski
Minnesota	Tracie Bjerke*, Wendy Conlin*, Cassie Diemert*, James Douglas*
Montana	Derek Bell, Mark Schoenfeld*
Nebraska	Joyce Carhart*, Cynthia Carpenter*, Stacie Odom*, Scott Spilinek*
New Jersey	John Ficara
New Mexico	Mark Chaiken, Daniel Coleman*
North Carolina	Ashley McGhee*
North Dakota	Matthew Peyerl
Oregon	Victoria Johnson*, Katie Lolley, Michael Lucas, Joseph Royston
South Dakota	Kathy Smith*
Tennessee	Hal Jones*
Texas	Phillip Ashley*, Rusty Johnson
Utah	Matt Duke*, Heidi Ellison*, Frank Hales, Angie Hillas, Devon Scott*
Vermont	John Demeter*
Washington	Karolyn Bishop*, Bryan Kelly
Wisconsin	John Wilson*

Multistate Tax Commission	Chris Barber*, Susan Carlson, Holly Coon, Richard Cram, Cathy Felix, Lawrence Shinder, Jeff Silver, Diane Simon-Queen*, Steve Yang
Alaska Municipal League	Kara Johnson
Alaska Remote Sellers Sales Tax Commission	Clinton Singletary
Amazon	Jessie Eisenmenger
Apple	Terry Ryan
AT&T	Carlos Anguiana*
Avalara	Brian Smith
Bloomberg Tax	Michael Bologna*
Chainalysis	Norman Hannawa
E&Y	Joe Huddleston, Jess Morgan, Breen Schiller
Eversheds-Sutherland	Jeff Friedman, Nikki Dobay
Fast Enterprises, LLC	Will Rice*, Jake Hoffman*
Jones Day	John Allan
KPMG	Shirley Sicilian
Law360	Maria Koklanaris*
PwC	Ferdinand Hogrorian*
Sales Tax Institute	Diane Yetter*
SSTGB	Craig Johnson, Christie Comanita*
Tax Analysts	Jeanne Rauch-Zender
Others attending	Catalina Barone*, Brigitte Lahood*, Devon Lyons*, Emily Staehr*, Sony Jean-Baptiste*, Theresa Thompson*

Bryan Kelly, Chair (WA), brought the meeting to order at 1:30 pm AKDT, 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 August 21, 2022 open session portion of the Nexus Committee meeting, and the minutes were approved by unanimous voice vote.

Nexus Director's Report and Update on Recent Nexus Law Developments since April 21, 2022

Richard Cram, Director of the National Nexus Program, reviewed for the Committee his Update on Recent Nexus Law Developments since April 21, 2022 and the FY 2022 Nexus Program Director's Report. Back tax collections from agreements closed as of June 30, 2022 were \$28,337,506 with 493 executed agreements. Richard advised

that an income tax Nexus School is tentatively being scheduled for Oregon in October 6-7, 2022. He encouraged other states interested in hosting one to contact MTC training staff.

Upcoming Strategic Planning Committee Survey Regarding MTC Mission, Vision, and Values

John Ficara (NJ), Chair of the Strategic Planning Committee, reported that a survey is being drafted to send out member states in the Commission to seek input for updating the Commission's "Mission, Vision, Values" statement. The survey should be finalized at the upcoming Strategic Planning Committee meeting and it will then be ready to send out for responses from the states.

Presentation by Clinton Singletary on creation and current status of Alaska Remote Sellers Sales Tax Commission (ARSSTC)

Clinton Singletary, Program Director, (ARSSTC) gave a Powerpoint presentation (posted on the MTC website) providing an overview of the ARSSTC, which was established after *Wayfair* to allow local governments in Alaska that have imposed local sales taxes to join the ARSSTC in order establish sales tax economic nexus pursuant to its provisions for centralized administration.

Presentation by Richard Cram on introduction to cryptocurrency tax issues

Richard Cram presented a brief Powerpoint to explain what cryptocurrency is and identify the tax guidance concerning cryptocurrency that the IRS and a few states have published.

Presentation by Norm Hannawa of Chainalysis on effective use of technology tools in cryptocurrency tax audits

Mr. Hannawa gave a Powerpoint presentation on information publicly available on cryptocurrency transactions and audit techniques that can be used to glean data from that information useful for tax compliance purposes.

Annual Review of Nexus Committee Charter

Chair Bryan Kelly called to the Committee's attention the Nexus Committee Charter approved by the Executive Committee in August 2021 and asked if anyone had

suggested changes concerning that document. No changes were suggested, so Chair Bryan Kelly advised that the annual review of the Charter is considered completed.

New Business

Chair Bryan Kelly asked if there was any new business, and none was proposed.

Closed Session

The committee entered closed session at 3:45 pm AKDT to discuss matters protected from disclosure.

Open Session

John Ficara (NJ) moved for adjournment approved unanimously by voice vote, and Chair Bryan Kelly adjourned the meeting at 4:45 pm AKDT, with nothing to report from the closed session.