



MULTISTATE TAX COMMISSION

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Minutes
Nexus Committee Meeting (Open Session)
April 26, 2023
Hyatt Regency Long Beach
200 S. Pine Avenue
Long Beach, CA 90802

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

Alabama	Vicki Gardino, Christina Hall, Lee Ann Rouse*, Matt Tidwell
Alaska	Michael Williams
Arizona	Pamela Beebe*, Petra Garcia*, Virginia Kreuger*, Roxanne Maston*, Ana Ocampo*, Manisha Patel*, Rebecca Wanda*
Colorado	Samwel Khakame*, Josh Pens, Brendon Reese, Sarah Roberts, Esther Van Mourik, Kathy Mui
District of Columbia	Robert Kindred, Pat Ruffin*
Georgia	Steven Alvarez, Mike Edwards*, Mwangi Rondenet
Idaho	Meg Inouye*, Amber Ortiz, Karl Patton*, Tom Shaner, Aaron Yost
Indiana	Mike Ralston*
Iowa	Ben Clough
Kansas	Cindy Frenchers*, Michael Hale, Nathan Hoepfner, Jordan Raye, Charla Wagner*
Kentucky	Latonia Dooley, Victoria Nichols
Louisiana	Krystal Bolton*, Debra Guillory*
Maryland	Renee Nacrelli, Jacquelyn Tindall*
Michigan	Angela Matelski
Minnesota	Cassie Diemert*, James Douglas, Cynthia LaBarge, Shannon Nelson*
Mississippi	Bridgette Thomas*
Missouri	Sal Tomaselli*
Montana	Derek Bell, David Merrien, Mark Schoenfeld*, Katherine Talley
Nebraska	Joyce Carhart*, Cynthia Carpenter*, Nicholas Doucet*, Rick Lockhart*, Stacie Odom*, Katherine Rich*, Patricia Schmidt*, Scott Spilinek*, Emily Staehr*
New Jersey	Sangita Bose*, Edelyne Desane*, Elizabeth Kanelis*, Mariane Lyczak*
New Mexico	Veronica Galewaler, Claudette Chavez*, Sherre Franklin*
North Carolina	Ashley McGhee*
North Dakota	Charles Dendy, Shannon Fleischer*, Matthew Peyerl
Oregon	Victoria Johnson*, Katie Lolley, Michael Lucas, Joseph Royston
Pennsylvania	Deborah Houck, Jonathan May
South Carolina	Kedejah Bethea*, Priceless Johnson*, Jennifer Sargent*
South Dakota	Kathy Smith*

Tennessee	Jimmy Faverman*, Laurel Hall, Hal Jones, Hugh McKinnon, Jessie Simon
Texas	Ray Langenberg, Christina Heath*
Utah	Matt Duke*, Frank Hales, Angie Hillas, Shelley Robinson
Virginia	David Sams*
Washington	Karolyn Bishop*, Gill Brewer, Bryan Kelly, Jennifer Martin*
West Virginia	Tim Waggoner
Wisconsin	Amber Herman*
Multistate Tax Commission	Chris Barber, Lindsay Buerkle*, Susan Carlson, Holly Coon, Richard Cram, Lila Disque, Cathy Felix, Bruce Fort, Brian Hamer, Bill LoCascio*, Kay Mick*, Scott Pattison, Nick Polimeris*, Nancy Prosser, Lawrence Shinder, Jeff Silver, Diane Simon-Queen*, Jennifer Stosberg, Sherry Tiggett, Jonathan White, Steve Yang
Amazon	Jessie Eisenmenger
AT&T	Carlos Anguiano*
Blackhawk Network, Inc.	Desirai Svetcov
Bloomberg Tax	Michael Bologna
Deloitte Tax LLP	Jacob Shin, Shirley Wei*
Eversheds-Sutherland	Michele Borens, Jeff Friedman
Fast Enterprises, LLC	Will Rice, Virgil Helton
Federation of Tax Administrators	Sharonne Bonardi
Greenberg Traurig LLP	Nikki Dobay
GMCO	Andrea Potter*
Law360	Paul Williams*
Leyton	Gerald Byrd*
McDermott Will & Emery LLP	Michael Hilkin
Roedl USA	Lee Fritts*, Sean Tong*
SSTGB	Craig Johnson
Tax Foundation	Jared Walczak
WoltersKluwer.com	Andrew Soubel*
Others attending	Christine Canislaes*, Jan Craig*, Ben Kluwgant*, Jihane Lakhdar*, Coy Nelson*, Venessa Vinales*

Bryan Kelly, Chair (WA), brought the meeting to order at 8:35 am PDT, 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, 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 November 16, 2022

Richard Cram, Director of the National Nexus Program, reviewed for the Committee his Update on Recent Nexus Law Developments since November 16, 2022 and the 3rd Q FY 2023 Nexus Program Director's Report. Back tax collections from agreements closed between July 1, 2022 and March 31, 2023 were \$10,402,813 with 159 executed agreements. Richard advised that an income tax Nexus School was held in Salem, Oregon on October 6-7, 2022 and a sales/income tax Nexus School in Boise, ID is scheduled for June 29-30, 2023. He encouraged other states interested in hosting one to contact MTC training staff.

Presentation by Richard Cram on remote worker nexus

Richard Cram gave a Powerpoint presentation on remote worker nexus, covering the "convenience of the employer" rule in New York and recent Ohio cases in which municipal income taxes on remote workers are being challenged, one currently pending before the Ohio Supreme Court.

New Business

Chair Bryan Kelly asked if there was any new business, and none was proposed. The Chair then reminded everyone of the upcoming Nexus Committee meeting in Austin, TX starting at 1:30pm local time, Monday July 24, 2023 at the Omni Austin Downtown and encouraged attendance. Also, the 2023 Fall Committee Meetings will be held November 13 – 16, 2023 in Montclair, New Jersey.

The Chair recessed the open session portion of the meeting in order for the Committee to commence the closed session.

Closed Session

The committee entered closed session at 10:50 am PDT to discuss matters protected from disclosure.

Open Session

Frank Hales (UT) moved for adjournment that was approved unanimously by voice vote, and Chair Bryan Kelly adjourned the meeting at 11:50 am PDT, with nothing to report from the closed session.