



MULTISTATE TAX COMMISSION

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

[www.mtc.gov](http://www.mtc.gov)

To: The Commission  
From: Bryan Kelly, Nexus Committee Chair  
Re: Nexus Committee Activities in 1<sup>st</sup> Quarter, FY 2024  
Date: November 16, 2023

### **Nexus Committee Report for 1<sup>st</sup> Quarter, FY 2024**

The Nexus Program results for the 1<sup>st</sup> Quarter of FY 2024 (July 1, 2023 through September 30, 2023) are provided below.

- Nexus states' collections: \$2,123,382 (\$25,846,276 FY 2023)
- Nexus states' executed agreements: 67 (391 FY 2023)
- Nexus states' average contract value: \$31,692 (\$66,103 FY 2023)

The above amounts paid by the taxpayer directly to the states and reported to the Commission. The Commission received applications from 161 taxpayers in calendar year 2022. For calendar year 2023 to date (as of October 25, 2023), 167 taxpayers have so far applied. Most of the applications are based on sales/use tax economic nexus.

The Nexus Committee met in person in open and closed session on July 24, 2023 in Austin, Texas, and on November 15, 2023 in Montclair, New Jersey.

The Committee considered at the July 24, 2023 meeting: Richard Cram and Professor Richard Pomp gave a presentation on "purposeful avilment" conduct by internet sellers. Harry T. Chavis, Acting Director, Global OPS, Financial Crimes, IRS Criminal Investigation, gave a presentation on the IRS voluntary disclosure program. The Committee completed its annual review of the Nexus Program Charter. The meeting was well attended with 64 in-person attendees and 74 virtual attendees.