



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)
November 15, 2023
MC Hotel
690 Bloomfield Ave.
Montclair, NJ 07042**

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

Alabama	Derrick Coleman, Vicki Gardino, Christina Hall*, Timothy Sanders, Matt Tidwell
Arkansas	Eileen Henderson
Arizona	Pamela Beebe*, Petra Garcia*, Virginia Kreuger*, Nicole Johnson*, Roxanee Maston*, Rebecca Wanda*
Colorado	Brendon Reese, Esther van Morek, Sarah Roberts*, Kathy Mui*, Debra Van Wyke, Samwel Khakame*
District of Columbia	Robert Kindred
Georgia	Nicole Contant*, Mike Edwards*, Lauri Owens*
Idaho	Eric Mahler, Amber Ortiz, Tom Shaner
Iowa	Ben Clough*, Mike Mertens
Kansas	Cindy Frenchers*, Scott Reed, Kasey Skidmore, Charla Wagner*
Kentucky	Richard Dobson*, Victoria Nichols
Louisiana	Krystal Bolton*, Miranda Scroggins
Maine	Daniel D'Alessandro*
Massachusetts	Paul Doherty*, Deborah Irwin*
Michigan	Angela Matelski
Minnesota	Tracy Bjerke*, James Douglas, Cynthia LaBarge*, Shannon Nelson*, Kristen Shogren
Missouri	Sal Tomaselli*
Montana	David Merrien, Amy Quam Skinner
Nebraska	Joyce Carhart*, Cynthia Carpenter*, Nicholas Doucet*, Stacie Odom*, Emily Staehr*, Scott Spilinek*
New Hampshire	Barbara Beelle*, Robert LaBrecque*, Jacob Thom*
New Jersey	Sangita Bose, Edelyne Desane, John Ficara, Mariane Lyczak, Chris Valimont*
New Mexico	Claudette Chavez
North Dakota	Matt Danielson*, Shannon Fleischer*, Matthew Peyerl
Oregon	Greg Harris, Victoria Johnson*, Joseph Royston
Pennsylvania	Paul Blascovich, Debra Houck
Tennessee	Dan Anolik*, Joan Cagle*, Hal Jones, Patrick Nana-Adjei, Nicholas Reich
Texas	Phillip Ashley, Ray Langenberg, Rusty Johnson*
Utah	Frank Hales, Michelle Lombard*, Shelley Robinson

Washington	Gil Brewer, Bryan Kelly, Karolyn Bishop
Wisconsin	Amber Herman*
Multistate Tax Commission	Chris Barber, Susan Carlson, Holly Coon, Richard Cram, Lila Disque, Cathy Felix, Brian Hamer, Helen Hecht, Greg Matson*, Kay Mick*, Scott Pattison, Nancy Prosser, Lawrence Shinder, Jeff Silver, Jennifer Stosberg, Diane Simon-Queen*, Jonathan White, Steve Yang
Amazon	Rebecca Turner
Avalara	Brian Smith
Bloomberg Tax	Michael Bologna
COST	Priya Nair*
Fast Enterprises, LLC	John Vecchiarelli
Federation of Tax Administrators	Brian Oliner
Greenberg Traurig LLP	Nikki Dobay
Law360	Paul Williams
McDermott Will & Emery	Michael Hilkin
SSTGB	Craig Johnson
Others attending	Rose Brice*, Alynn Hamilton*, Nathaniel Moeykens*, Craig Tonic*

Bryan Kelly, Chair (WA), brought the meeting to order at 8:30 am EST, introductions of attendees were made, and public comment was invited.

Public Comment

No public comment was offered.

Minutes

Brendon Reese (CO) moved for approval of the minutes of the July 24, 2023 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 July 24, 2023

Richard Cram, Director of the National Nexus Program, reviewed for the Committee his Update on Recent Nexus Law Developments since July 24, 2023 and the First Quarter FY 2024 Nexus Program Director's Report. Back tax collections from agreements closed between July 1, 2023 and September 30, 2023 were \$2,123,382 with 67 executed agreements. Richard advised that a Nexus School is tentatively being scheduled to be held in Charleston, WV in May of 2024, and the dates and registration information will be posted when those arrangements are finalized. He encouraged other states interested in hosting one to contact MTC training staff.

Presentation by Michael Hilkin, attorney at McDermott Will & Emery's New York City office, on compliance challenges of local taxes

Michael Hilkin presented Powerpoint slides and discussed the difficulties that remote sellers and marketplace facilitators face in attempting to get information and comply with locally administered local excise taxes and local permit or registration requirements, as well as audits. Michael acknowledged that states with locally administered local sales taxes, such as Alabama, Colorado and Louisiana, have made efforts toward centralizing administration of those taxes, but more work needs to be done. He noted that locally administered excise taxes impose a burden on remote sellers, which could raise Commerce Clause and Due Process issues. Michael urged the Nexus Committee to consider taking up a project to encourage administrative simplification and uniformity of local tax systems.

New Business

Chair Bryan Kelly asked if there was any new business, and none was proposed. The Chair then reminded everyone and encouraged attendance at the following upcoming meetings:

- 2024 Spring Committee Meetings, April 29-May 1 Kansas City, MO
- 2024 Annual Meetings, July 29-August 1 Denver, CO
- 2024 Fall Committee Meetings, November 18-23 Sante Fe, NM.

The Chair recessed the open session portion of the meeting at 9:40 am EST in order for the Committee to commence the closed session.

Closed Session

The committee entered closed session at 10:00 am EST 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 11:00 am EST, with nothing to report from the closed session.