



MULTISTATE TAX COMMISSION

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To: Stephanie Schardin Clarke, Commission Chair
From: Bryan Kelly, Nexus Committee Chair
Re: Nexus Committee Activities through 3rd Quarter, FY 2025
Date: July 24, 2025

Nexus Committee Report for FY 2025

The Nexus Program results for FY 2025 (July 1, 2024 through June 30, 2025) are provided below.

- Nexus states' collections: \$29,083,242 (\$28,743,260 FY 2024)
- Nexus states' executed agreements: 498 (494 FY 2024)
- Nexus states' average contract value: \$58,400 (\$58,185 FY 2024)

The above includes amounts paid by the taxpayer directly to the states and reported to the Commission. The Commission received applications from 190 taxpayers in calendar year 2024. For calendar year 2025 to date (as of June 30, 2025), 72 taxpayers have so far applied. Most of the applications are based on sales/use tax economic nexus.

The Nexus Committee welcomes Mississippi as the newest participant to join the National Nexus Program, effective July 1, 2024.

The Nexus Committee met in person in open and closed session on July 29, 2024 in Denver, Colorado, November 20, 2024 in Santa Fe, New Mexico, April 30, 2025 in Spokane, Washington, and July 21, 2025 in Salt Lake City, Utah.

The Committee considered at the July 29, 2024 open session meeting: Gary Bingel, attorney with EisnerAmper Consulting, Iselin, NJ, gave a virtual presentation concerning his experience in representing clients seeking to participate in state voluntary disclosure programs. He had several observations and suggestions for state

voluntary disclosure staff to consider. The Nexus Committee Charter was approved. The meeting was well attended with 56 in-person attendees and 55 virtual attendees.

The Committee considered at the November 20, 2024 open session meeting: The Committee heard a presentation by Richard Cram on notice requirements that New Hampshire has enacted post-*Wayfair*, which apply to state and local tax departments outside of New Hampshire, if those tax departments contemplate initiating sales/use tax collection activity against a retailer located in New Hampshire. The Committee also heard a presentation by Richard concerning the Streamlined Sales Tax Governing Board proposal considered at its October 9, 2024 meeting in Charlotte, N.C. to amend the Agreement to delete the current amnesty provision in Section 402 and replace it with a provision establishing a voluntary disclosure program. During this discussion, Diane Yetter (Sales Tax Institute) verbally proposed that the MTC consider adopting a similar program that would include non-SST states participating in the MTC Multistate Voluntary Disclosure Program. She had made the same proposal to the Streamlined Sales Tax Governing Board. Chair Bryan Kelly requested that Diane Yetter submit her proposal in writing to the Committee for consideration.

The Committee considered at the April 30, 2025 open session meeting: Alison Jares, Research and Compliance Director, Streamlined Sales Tax Governing Board, gave a PowerPoint presentation showing graphically the strong growth the Governing Board has experienced since *Wayfair* on the number of remote sellers registering with member states through the centralized registration system and tax collections remitted through the centralized electronic return filing system, as well as growth in the number of certified service providers. Alison also discussed how the Governing Board was addressing issues concerning foreign sellers, in order to make it easier for them to register with the states and commence collection of sales/use taxes.