



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

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**Minutes**  
**Nexus Committee Meeting (Open Session)**  
**April 22, 2026**  
**Crowne Plaza Hotel**  
**401 West Summit Hill Drive**  
**Knoxville, TN 37902**

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

|                      |                                                                                                                                                            |
|----------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Alabama              | Jennifer Byrd, Vicki Gardino, Kelly Graham, Christina Hall, Albert McDonald, Mia LeRoy, Jennifer Reynolds, Matt Tidwell                                    |
| Alaska               | Michael Williams                                                                                                                                           |
| Arkansas             | Rob Allen, Tommy Burns*                                                                                                                                    |
| Colorado             | Rachel Bigbee*, Samwel Khakame, Tom Malott*, Sarah Morgan*, Kathy Mui*, Sarah Roberts*                                                                     |
| Connecticut          | Steven Gawlak, Heather Merson, Michael O'Sullivan                                                                                                          |
| District of Columbia | Robert Kindred                                                                                                                                             |
| Georgia              | Johns Abraham*, Laurie Owens*                                                                                                                              |
| Idaho                | Amber Ortiz                                                                                                                                                |
| Iowa                 | Aaron Branson*, Ben Clough, Ronda Detlefsen*, Kurt Konek*, Michelle Morgan*, Tiana Slaney*, Alana Stamas*                                                  |
| Kansas               | Michael Hale*, Nathan Hoeppner*, Charla Wagner*                                                                                                            |
| Kentucky             | Latonia Dooley*, Victoria Nichols*                                                                                                                         |
| Louisiana            | Decarla Helton, Miranda Scroggins                                                                                                                          |
| Maine                | John Sagaser*                                                                                                                                              |
| Maryland             | Jackie Tindall*                                                                                                                                            |
| Massachusetts        | Krystal Bolton*                                                                                                                                            |
| Michigan             | Justin McAllister*                                                                                                                                         |
| Minnesota            | Tracy Bjerke*, Cassie Diemert*, Cynthia LaBarge, Shannon Nelson*, Kristen Shogren*, John Weiser*                                                           |
| Mississippi          | Korey Cunningham*, Nicole Riley*, Bridgette Thomas*, Elisa Wells*                                                                                          |
| Montana              | Derrek Bell, Thomas Fox, Ethan Sherman, Kate Talley*, Ashley Teigen*                                                                                       |
| Nebraska             | Joyce Carhart*, Cynthia Carpenter*, Amanda Carr*, Shay Connely*, Nicholas Doucet*, Stacie Odom*, Cindy Sukhram*, Tutu Wah*, Mike Walsh*, TaVasia Williams* |
| Nevada               | Patricia Olmstead*                                                                                                                                         |
| New Hampshire        | Frederick Coolbroth*, Robert LaBrecque*, Jacob Thom*                                                                                                       |
| New Jersey           | Ella Dillon*, Elsen Hoxhalli*, Sangita Bose*                                                                                                               |
| New Mexico           | Sherre Franklin*, Veronica Galewater*, Jenelle Gonzales-Wessels*, Francina Martinez*, Dee Wald                                                             |
| North Carolina       | Ashley McGhee*                                                                                                                                             |
| North Dakota         | Matt Danielson*, Terri Gerhardt, Matt Peyerl, Charles Dendy                                                                                                |

|                           |                                                                                                                                                                                                                                                          |
|---------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Oregon                    | Tamera Combs*, Victoria Johnson*, Kyle Quirig*, Joseph Royston*                                                                                                                                                                                          |
| Pennsylvania              | Jane McCurdy*                                                                                                                                                                                                                                            |
| South Dakota              | Kathy Smith*                                                                                                                                                                                                                                             |
| Tennessee                 | Stephen Ferraro*, Aaron Horton, Sharon Jackson*, Hal Jones, Christine Lapps, Nicholas Reich, Linnea Wittekind                                                                                                                                            |
| Texas                     | Rusty Johnson*                                                                                                                                                                                                                                           |
| Utah                      | Kathryn Bleazard*, Rod Boogaard, Lee Davis*, Matt Duke*, Kelsey Gallacher*, Angie Hillas, Michelle Lombardi*, Kathryn White*                                                                                                                             |
| Washington                | Tim Jennrich, Bryan Kelly, Kent Thompson*                                                                                                                                                                                                                |
| West Virginia             | Tim Waggoner                                                                                                                                                                                                                                             |
| Wisconsin                 | Amber Herman*, John Wilson*                                                                                                                                                                                                                              |
| Multistate Tax Commission | Chris Barber, Holly Coon, Lila Disque, Richard Cram, Cathy Felix, Bruce Fort, Brian Hamer, Jantha Jamison, David Merrien, Keith Richardson, Jeff Silver, Diane Simon-Queen*, Brian Staley, Jennifer Stosberg, Sal Tomaselli*, Jonathan White, Steve Yang |
| Alynn Media               | Amy Hamilton*                                                                                                                                                                                                                                            |
| Baker Tilly               | Shannon Bonner, Phillip Horwitz                                                                                                                                                                                                                          |
| Bloomberg                 | Michael Bologna                                                                                                                                                                                                                                          |
| Eversheds Sutherland      | Greg Matson                                                                                                                                                                                                                                              |
| FTA                       | Scott Pattison, Kevin Richard, Brian Oliner                                                                                                                                                                                                              |
| FAST                      | John Vacchiarelli                                                                                                                                                                                                                                        |
| Law360                    | Maria Koklanaris*, Paul Williams*                                                                                                                                                                                                                        |
| Ryan                      | Argi O'Leary*                                                                                                                                                                                                                                            |
| Tax Cloud                 | Bruce Johnson*                                                                                                                                                                                                                                           |
| Other                     | Tiniko Arrington*, Catalonia Baron*, Mia Bartolomei*, Monica Bradley*, R Carter*, Antoinette Ellison*, K Medward*                                                                                                                                        |

61 in-person attendees; 89 virtual attendees

Bryan Kelly, Chair (WA), brought the meeting to order at 1:30 p.m. EDT, introductions of attendees were made, and public comment was invited.

### Public Comment

No public comment was offered.

### Minutes

Robert Kindred (DC) moved for approval of the minutes of the November 19, 2025 open session portion of the Nexus Committee meeting in New Orleans, LA, and the minutes were approved by unanimous voice vote.

### Presentation by Christine Lapps, Deputy Commissioner, Tennessee Department of Revenue

Deputy Commissioner Lapps described some large recently completed and ongoing projects at the Tennessee Department of Revenue, including (1) developing and executing a process for issuance of a heavy volume of refunds resulting from a significant legislative change to the franchise & excise tax; (2) preparing, publishing and updating comprehensive tax guides for various Tennessee tax types and specific industries; (3) efforts to reduce processing time for the large volume of voluntary disclose applications received, about half of which are for economic nexus; and (4) initiatives to increase remote seller sales tax compliance, including soft letter campaigns and working with remote sellers to increase accuracy in sourcing local sales taxes.

### 3<sup>rd</sup> Q FY 2026 Nexus Director's Report and Update on Recent Nexus Law Developments since November 19, 2025

Richard Cram, Director of the National Nexus Program, reviewed for the Committee his Update on Recent Nexus Law Developments since November 19, 2025 and the Third Quarter of FY 2026 Nexus Program Director's Report. Back tax collections from agreements closed between July 1, 2025 and March 31, 2026 were \$20,364,461 with 268 executed agreements, which is running about even with last year's results at this same point in time in the fiscal year. Richard encouraged states interested in hosting a Nexus School to contact MTC training staff.

### Presentation by Ben Clough, Corporate Income & Franchise Tax Policy Director, Iowa Department of Revenue, on *KFC Corp. v. Iowa Department of Revenue*, 792 N.W.2d 308 (Iowa 2010), to emphasize understanding of how the presence of intangibles in the state can trigger corporate income tax nexus, and how to look for those activities

Ben discussed the significance of the case, a “landmark” Iowa Supreme Court pre-*Wayfair* decision holding that physical presence was not required to establish income tax nexus when the taxpayer made use of intangibles in the state (in this case, franchise agreements with local KFC restaurants). Ben also described the difficulty in locating historical documents from the case, including audit records and lower court opinions and briefs, which would have been helpful to current Department staff in gaining knowledge from this historic case. He encouraged states to maintain possession of case records from important decisions. Otherwise, those can disappear under record retention rules.

### 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:

59<sup>th</sup> Annual MTC Meetings, July 20-23, 2026 in Detroit, MI  
Fall Committee Meetings, November 9-12, 2026, Savannah, Georgia  
Spring Committee Meetings, April 5-8, 2027, San Antonio, Texas

The Chair recessed the open session portion of the meeting at 3:15 p.m. EDT in order for the Committee to commence the closed session.

#### Closed Session

The committee entered closed session at 3:40 p.m. EDT to discuss matters protected from disclosure.

#### Open Session

Chair Bryan Kelly re-convened the open session following conclusion of the closed session and had nothing to report.

Upon a motion by Vicki Gardino (AL) for adjournment that was approved unanimously by voice vote, Chair Bryan Kelly adjourned the meeting at 4:45 p.m. EDT.