MULTISTATE TAX COMMISSION

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To: Heidi Humphries, Executive Committee Chair
From: Bryan Kelly, Nexus Committee Chair
Re: Nexus Committee Activities during 1st Quarter, FY 2027
Date: November 12, 2026

Nexus Committee Report for 1st Quarter, FY 2027

The Nexus Program results for 1st Quarter, FY 2027 (July 1, 2026 through September 30, 2026) are provided below.

- Nexus states' collections: $10,938,076 ($28,308,873 FY 2026)
- Nexus states' executed agreements: 162 (464 FY 2026)
- Nexus states' average contract value: $67,519 ($61,010 FY 2026)

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 2025. For calendar year 2026 to date (as of September 30, 2026), 132 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 27, 2026 in Detroit, MI, and on November 11, 2025 in Savannah, Georgia.

The Committee considered at the July 27, 2026 open session meeting: Richard Cram provided information received from the Streamlined Sales Tax Governing Board staff that the Board will be considering at its October meeting approval of a 1-year pilot voluntary disclosure program for sales/use tax that will include a two-year lookback period for states opting to join the program, with the goal of the program becoming operational effective January 1, 2027. The Committee also met in closed session. The meeting was well attended with 60 in-person attendees and 27 remote attendees.