State of New Hampshire
Department of Revenue Administration

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Lindsey M. Stepp
Commissioner

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December 12, 2025

Her Excellency, Governor Kelly A. Ayotte
and the Honorable Council
State House
Concord, New Hampshire 03301

REQUESTED ACTION

Authorize the Department of Revenue Administration to **retroactively** pay a membership fee to the Multistate Tax Commission (MTC), Washington, D.C. (Vendor #169708) in the amount of $12,761 upon Governor and Council approval. This is for membership in the Nexus Program as an Associate Member, effective July 1, 2025 through June 30, 2026. **100% General Funds**

Funding is available in the following account:

01-84-84-840510-1301, Audit Division, Department of Revenue Administration

026-500251 Membership Fees	**FY 2026**	**$12,761**

EXPLANATION

The MTC is an intergovernmental state tax agency that works on behalf of state tax agencies and taxpayers in several ways, depending on membership level and program enrollment. This request is **retroactive** due do to the billing cycle of the MTC. Each state is automatically an Associate Member, with any prior involvement with the MTC, with no fee. New Hampshire is an Associate Member. There are two higher levels of membership, and options to join two types of programs (Nexus and Audit), regardless of membership level. This request is for the fee of the Nexus Program, and not any higher membership status. As a participant in the Nexus Program, the agency will be able to participate in reviewing national research as well as participate in the MTC Voluntary Disclosure (VD) Program. Through the MTC VD program, taxpayers are able to work with several states at once to disclose their tax liability within specific terms. Additionally, as a National Nexus Program participant, a discount is offered on training programs for state tax auditors.

Listed below are answers to standard questions required for Governor and Executive Council organization dues and membership approval submissions:

1. How long has this organization been in existence and how long has this agency been a member of this organization?

   The organization has been in existence since 1967 and the agency has been a member since at least 1994 as an Associate Member. The National Nexus Program was founded in 1990 and New Hampshire has been a National Nexus Program member intermittently in the past and continuously since 2013.

2. Is there any other organization which provides the same or similar benefits, which your agency belongs to?

   No.

3. How many other states belong to this organization and is your agency the sole New Hampshire state agency that is a member?

   At various membership levels, 48 states are members of the MTC. Thirty-seven states participate in the National Nexus Program. The Department of Revenue Administration is the sole New Hampshire agency that is a MTC member.

4. How is the dues structure established? (Standard fees for all states, based on population, based on other criteria, etc.)

   National Nexus Program Fees are apportioned among the participating states according to a formula whereby 60 percent of the costs are divided on an equal basis and 40 percent on the basis of relative shares of state tax revenues of participating states. As an Associated Member, the agency would also pay additional 20 percent general operations support fee (included in the amount requested). Fees are capped so that no state pays for more than 5 percent of the total program fees.

5. What benefit does the state receive for participating in this membership?

   The state will benefit from participating in the National Nexus Program through taxpayer disclosure of tax obligations, the participation in nationwide nexus discussions, and access to discounted training for tax auditors.

6. Are training or educational/research materials included in the membership? If so, is the cost included? Explain in detail.

   No. Participation in the Nexus Program affords the agency discounts in training programs, but the training program must be enrolled in, and require a separate fee.

7. Is the membership required to receive any federal grants or required in order to receive or participate in licensing or certification exams? Explain.

   No.

8. Is there any travel included with this membership fee? Explain in detail any travel to include the number of employees involved, number of trips, destination if known and purposes of membership-supported trips.

The membership dues do not account for travel. If necessary to attend, requests will be handled on an individual basis.

9. Which state agency employees are directly involved with this organization? (Indicate if they are members, voting members, committee members, and/or officers of the organization)

   The agency as a whole is considered a member. Likely direct communications will occur with: Lindsey Stepp, Commissioner; Frederick Coolbroth Jr., Director of Audit and Robert LaBrecque, Assistant Director of Audit.

10. Explain in detail any negative impact to the state if the agency did not belong to this organization.

    The agency will not receive any additional revenue from the taxpayers that conduct a VD through the MTC.

We respectfully request your consideration regarding this matter.

Respectfully Submitted,

Lindsey M. Stepp

Lindsey M. Stepp
Commissioner of Revenue Administration

MULTISTATE TAX COMMISSION

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www.mtc.gov

August 4, 2025 - Updated

STATE OF NEW HAMPSHIRE

INVOICE

Fiscal Year: July 1, 2025 through June 30, 2026

National Nexus Program Fee	**$12,761**
Audit Fee is attached separately	

The Federal Employer Identification number of the Multistate Tax Commission is 43-0918818.

Please make the check payable to the Multistate Tax Commission and remit to our Washington, D.C. address.

For ACH: **PLEASE NOTE CHANGE IN BANKING CONTACT**
JPMORGAN CHASE BANK
Routing Number: 044000037
Account Number: 732202232

Finance Contact:
Regan Mahoney, Finance and Administration Officer
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