

S 3485

Mobile Workforce State Income Tax Simplification Act of 2012

Congress: 112 (2011–2013, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Aug 2, 2012

Current Status: Read twice and referred to the Committee on Finance.

Latest Action: Read twice and referred to the Committee on Finance. (Aug 2, 2012)

Official Text: <https://www.congress.gov/bill/112th-congress/senate-bill/3485>

Sponsor

Name: Sen. Brown, Sherrod [D-OH]

Party: Democratic • **State:** OH • **Chamber:** Senate

Cosponsors (1 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Hutchison, Kay Bailey [R-TX]	R · TX		Sep 13, 2012

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Aug 2, 2012

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
112 HR 1864	Related bill	May 16, 2012: Received in the Senate and Read twice and referred to the Committee on Finance.

Mobile Workforce State Income Tax Simplification Act of 2012 - Prohibits the wages or other remuneration earned by an employee who performs employment duties in more than one state from being subject to income tax in any state other than: (1) the state of the employee's residence, and (2) the state within which the employee is present and performing employment duties for more than 30 days during the calendar year. Exempts employers from withholding of tax and information reporting requirements for employees not subject to income tax under this Act. Allows an employer, for purposes of determining penalties related to employer withholding or reporting requirements, to rely on an employee's annual determination of the time such employee will spend working in a state in the absence of fraud or collusion by such employee.

Exempts from the definition of "employee" for purposes of this Act professional athletes, professional entertainers, and public figures who are persons of prominence who perform services for wages or other remuneration on a per-event basis.

Actions Timeline

- **Aug 2, 2012:** Introduced in Senate
- **Aug 2, 2012:** Read twice and referred to the Committee on Finance.

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