

S 1645

Mobile Workforce State Income Tax Simplification Act of 2013

Congress: 113 (2013–2015, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Nov 5, 2013

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

Latest Action: Read twice and referred to the Committee on Finance. (Nov 5, 2013)

Official Text: <https://www.congress.gov/bill/113th-congress/senate-bill/1645>

Sponsor

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

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

Cosponsors (16 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Blunt, Roy [R-MO]	R · MO		Nov 5, 2013
Sen. Collins, Susan M. [R-ME]	R · ME		Nov 5, 2013
Sen. Johnson, Tim [D-SD]	D · SD		Nov 5, 2013
Sen. Menendez, Robert [D-NJ]	D · NJ		Nov 5, 2013
Sen. Portman, Rob [R-OH]	R · OH		Nov 5, 2013
Sen. Thune, John [R-SD]	R · SD		Nov 5, 2013
Sen. Nelson, Bill [D-FL]	D · FL		Dec 20, 2013
Sen. Rubio, Marco [R-FL]	R · FL		Dec 20, 2013
Sen. Cardin, Benjamin L. [D-MD]	D · MD		Feb 6, 2014
Sen. Heller, Dean [R-NV]	R · NV		Feb 6, 2014
Sen. Whitehouse, Sheldon [D-RI]	D · RI		Apr 10, 2014
Sen. Klobuchar, Amy [D-MN]	D · MN		May 6, 2014
Sen. Stabenow, Debbie [D-MI]	D · MI		May 6, 2014
Sen. Begich, Mark [D-AK]	D · AK		Jul 28, 2014
Sen. Schatz, Brian [D-HI]	D · HI		Jul 28, 2014
Sen. Reed, Jack [D-RI]	D · RI		Jul 31, 2014

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Nov 5, 2013

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
113 HR 1129	Identical bill	Apr 29, 2014: Subcommittee Hearings Held.

Summary (as of Nov 5, 2013)

Mobile Workforce State Income Tax Simplification Act of 2013 - 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

- **Nov 5, 2013:** Introduced in Senate
- **Nov 5, 2013:** Read twice and referred to the Committee on Finance.