

S 386

Mobile Workforce State Income Tax Simplification Act of 2015

Congress: 114 (2015–2017, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Feb 5, 2015

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

Latest Action: Read twice and referred to the Committee on Finance. (Feb 5, 2015)

Official Text: <https://www.congress.gov/bill/114th-congress/senate-bill/386>

Sponsor

Name: Sen. Thune, John [R-SD]

Party: Republican • **State:** SD • **Chamber:** Senate

Cosponsors (54 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Blunt, Roy [R-MO]	R · MO		Feb 5, 2015
Sen. Brown, Sherrod [D-OH]	D · OH		Feb 5, 2015
Sen. Portman, Rob [R-OH]	R · OH		Feb 5, 2015
Sen. Collins, Susan M. [R-ME]	R · ME		Feb 9, 2015
Sen. Stabenow, Debbie [D-MI]	D · MI		Feb 9, 2015
Sen. Klobuchar, Amy [D-MN]	D · MN		Feb 23, 2015
Sen. Schatz, Brian [D-HI]	D · HI		Feb 23, 2015
Sen. Peters, Gary C. [D-MI]	D · MI		Apr 30, 2015
Sen. Menendez, Robert [D-NJ]	D · NJ		May 6, 2015
Sen. Daines, Steve [R-MT]	R · MT		May 18, 2015
Sen. Roberts, Pat [R-KS]	R · KS		Feb 23, 2016
Sen. Cardin, Benjamin L. [D-MD]	D · MD		Feb 25, 2016
Sen. Donnelly, Joe [D-IN]	D · IN		Mar 7, 2016
Sen. King, Angus S., Jr. [I-ME]	I · ME		Mar 7, 2016
Sen. Whitehouse, Sheldon [D-RI]	D · RI		Mar 7, 2016
Sen. Ayotte, Kelly [R-NH]	R · NH		Mar 16, 2016
Sen. Heinrich, Martin [D-NM]	D · NM		Mar 16, 2016
Sen. Cotton, Tom [R-AR]	R · AR		Apr 4, 2016
Sen. Booker, Cory A. [D-NJ]	D · NJ		Apr 7, 2016
Sen. Reed, Jack [D-RI]	D · RI		Apr 7, 2016
Sen. Boozman, John [R-AR]	R · AR		Apr 13, 2016
Sen. Perdue, David [R-GA]	R · GA		Apr 19, 2016
Sen. Nelson, Bill [D-FL]	D · FL		Apr 25, 2016
Sen. Corker, Bob [R-TN]	R · TN		Apr 26, 2016
Sen. Moran, Jerry [R-KS]	R · KS		May 10, 2016
Sen. Capito, Shelley Moore [R-WV]	R · WV		May 11, 2016
Sen. Flake, Jeff [R-AZ]	R · AZ		May 11, 2016
Sen. Rounds, Mike [R-SD]	R · SD		May 24, 2016
Sen. Fischer, Deb [R-NE]	R · NE		May 25, 2016
Sen. McCain, John [R-AZ]	R · AZ		Jun 6, 2016
Sen. Udall, Tom [D-NM]	D · NM		Jun 6, 2016
Sen. Lee, Mike [R-UT]	R · UT		Jun 8, 2016
Sen. Toomey, Patrick [R-PA]	R · PA		Jun 10, 2016
Sen. Leahy, Patrick J. [D-VT]	D · VT		Jun 20, 2016
Sen. Murphy, Christopher [D-CT]	D · CT		Jun 28, 2016
Sen. Grassley, Chuck [R-IA]	R · IA		Jun 29, 2016
Sen. Baldwin, Tammy [D-WI]	D · WI		Jul 7, 2016
Sen. Murray, Patty [D-WA]	D · WA		Jul 7, 2016
Sen. Shaheen, Jeanne [D-NH]	D · NH		Jul 7, 2016
Sen. Tillis, Thomas [R-NC]	R · NC		Jul 7, 2016
Sen. Kirk, Mark Steven [R-IL]	R · IL		Jul 12, 2016

Cosponsor	Party / State	Role	Date Joined
Sen. Rubio, Marco [R-FL]	R · FL		Jul 12, 2016
Sen. Cantwell, Maria [D-WA]	D · WA		Jul 14, 2016
Sen. Graham, Lindsey [R-SC]	R · SC		Jul 14, 2016
Sen. Ernst, Joni [R-IA]	R · IA		Sep 15, 2016
Sen. Isakson, Johnny [R-GA]	R · GA		Sep 22, 2016
Sen. Barrasso, John [R-WY]	R · WY		Sep 27, 2016
Sen. Hoeven, John [R-ND]	R · ND		Sep 27, 2016
Sen. Blumenthal, Richard [D-CT]	D · CT		Sep 28, 2016
Sen. Heller, Dean [R-NV]	R · NV		Sep 28, 2016
Sen. Hirono, Mazie K. [D-HI]	D · HI		Sep 28, 2016
Sen. Vitter, David [R-LA]	R · LA		Nov 16, 2016
Sen. Cruz, Ted [R-TX]	R · TX		Nov 30, 2016
Sen. Johnson, Ron [R-WI]	R · WI		Dec 8, 2016

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Feb 5, 2015

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
114 HR 2315	Identical bill	Sep 22, 2016: Received in the Senate.

Summary (as of Feb 5, 2015)

Mobile Workforce State Income Tax Simplification Act of 2015

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

- **Feb 5, 2015:** Introduced in Senate
- **Feb 5, 2015:** Read twice and referred to the Committee on Finance