

## S 540

### Mobile Workforce State Income Tax Simplification Act of 2017

**Congress:** 115 (2017–2019, Ended)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** Mar 7, 2017

**Current Status:** Committee on Small Business and Entrepreneurship. Hearings held. Hearings printed: S.Hrg. 115-101.

**Latest Action:** Committee on Small Business and Entrepreneurship. Hearings held. Hearings printed: S.Hrg. 115-101.

(Jun 14, 2017)

**Official Text:** <https://www.congress.gov/bill/115th-congress/senate-bill/540>

## Sponsor

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

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

**Cosponsors** (61 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Barrasso, John [R-WY]	R · WY		Mar 7, 2017
Sen. Blumenthal, Richard [D-CT]	D · CT		Mar 7, 2017
Sen. Blunt, Roy [R-MO]	R · MO		Mar 7, 2017
Sen. Booker, Cory A. [D-NJ]	D · NJ		Mar 7, 2017
Sen. Boozman, John [R-AR]	R · AR		Mar 7, 2017
Sen. Brown, Sherrod [D-OH]	D · OH		Mar 7, 2017
Sen. Donnelly, Joe [D-IN]	D · IN		Mar 7, 2017
Sen. Ernst, Joni [R-IA]	R · IA		Mar 7, 2017
Sen. Hassan, Margaret Wood [D-NH]	D · NH		Mar 7, 2017
Sen. Heller, Dean [R-NV]	R · NV		Mar 7, 2017
Sen. Hoeven, John [R-ND]	R · ND		Mar 7, 2017
Sen. Isakson, Johnny [R-GA]	R · GA		Mar 7, 2017
Sen. Murray, Patty [D-WA]	D · WA		Mar 7, 2017
Sen. Perdue, David [R-GA]	R · GA		Mar 7, 2017
Sen. Reed, Jack [D-RI]	D · RI		Mar 7, 2017
Sen. Roberts, Pat [R-KS]	R · KS		Mar 7, 2017
Sen. Stabenow, Debbie [D-MI]	D · MI		Mar 7, 2017
Sen. Tillis, Thomas [R-NC]	R · NC		Mar 7, 2017
Sen. King, Angus S., Jr. [I-ME]	I · ME		Mar 21, 2017
Sen. Capito, Shelley Moore [R-WV]	R · WV		Mar 28, 2017
Sen. Fischer, Deb [R-NE]	R · NE		Mar 28, 2017
Sen. Klobuchar, Amy [D-MN]	D · MN		Apr 3, 2017
Sen. Corker, Bob [R-TN]	R · TN		Apr 24, 2017
Sen. Peters, Gary C. [D-MI]	D · MI		Apr 27, 2017
Sen. Collins, Susan M. [R-ME]	R · ME		May 4, 2017
Sen. Menendez, Robert [D-NJ]	D · NJ		May 8, 2017
Sen. Udall, Tom [D-NM]	D · NM		May 8, 2017
Sen. Moran, Jerry [R-KS]	R · KS		May 9, 2017
Sen. Whitehouse, Sheldon [D-RI]	D · RI		May 9, 2017
Sen. Flake, Jeff [R-AZ]	R · AZ		May 11, 2017
Sen. Baldwin, Tammy [D-WI]	D · WI		May 15, 2017
Sen. Young, Todd [R-IN]	R · IN		May 17, 2017
Sen. Nelson, Bill [D-FL]	D · FL		May 22, 2017
Sen. Crapo, Mike [R-ID]	R · ID		May 24, 2017
Sen. Risch, James E. [R-ID]	R · ID		May 25, 2017
Sen. Heinrich, Martin [D-NM]	D · NM		Jun 5, 2017
Sen. Rubio, Marco [R-FL]	R · FL		Jun 5, 2017
Sen. Johnson, Ron [R-WI]	R · WI		Jun 14, 2017
Sen. Cantwell, Maria [D-WA]	D · WA		Jun 19, 2017
Sen. Cruz, Ted [R-TX]	R · TX		Jun 21, 2017
Sen. Rounds, Mike [R-SD]	R · SD		Jun 21, 2017

Cosponsor	Party / State	Role	Date Joined
Sen. Cotton, Tom [R-AR]	R · AR		Jun 22, 2017
Sen. Portman, Rob [R-OH]	R · OH		Jun 22, 2017
Sen. Leahy, Patrick J. [D-VT]	D · VT		Jun 26, 2017
Sen. Murphy, Christopher [D-CT]	D · CT		Jun 29, 2017
Sen. Shaheen, Jeanne [D-NH]	D · NH		Jun 29, 2017
Sen. Daines, Steve [R-MT]	R · MT		Jul 10, 2017
Sen. Schatz, Brian [D-HI]	D · HI		Jul 10, 2017
Sen. Grassley, Chuck [R-IA]	R · IA		Jul 18, 2017
Sen. Hirono, Mazie K. [D-HI]	D · HI		Jul 26, 2017
Sen. Scott, Tim [R-SC]	R · SC		Jul 27, 2017
Sen. Lee, Mike [R-UT]	R · UT		Aug 3, 2017
Sen. Cardin, Benjamin L. [D-MD]	D · MD		Sep 12, 2017
Sen. McCain, John [R-AZ]	R · AZ		Sep 18, 2017
Sen. Toomey, Patrick [R-PA]	R · PA		Oct 17, 2017
Sen. Graham, Lindsey [R-SC]	R · SC		Nov 6, 2017
Sen. Cortez Masto, Catherine [D-NV]	D · NV		Dec 7, 2017
Sen. Cochran, Thad [R-MS]	R · MS		Dec 18, 2017
Sen. Wicker, Roger F. [R-MS]	R · MS		Dec 18, 2017
Sen. Hyde-Smith, Cindy [R-MS]	R · MS		May 17, 2018
Sen. Van Hollen, Chris [D-MD]	D · MD		Jun 18, 2018

## Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Mar 7, 2017
Small Business and Entrepreneurship Committee	Senate	Hearings By (full committee)	Jun 14, 2017

## Subjects & Policy Tags

### Policy Area:

Taxation

## Related Bills

Bill	Relationship	Last Action
115 HR 1393	Identical bill	Jun 21, 2017: Received in the Senate and Read twice and referred to the Committee on Finance.

## **Mobile Workforce State Income Tax Simplification Act of 2017**

This bill 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.

The bill exempts employers from state income tax withholding and information reporting requirements for employees not subject to income tax in the state under this bill. For the purposes of determining penalties related to an employer's state income tax withholding or reporting requirements, an employer may rely on an employee's annual determination of the time expected to be spent working in a state in the absence of fraud or collusion by such employee.

For the purposes of this bill, the term "employee" excludes: professional athletes; professional entertainers; production employees who perform services in connection with certain film, television, or other commercial video productions; and public figures who are persons of prominence who perform services for wages or other remuneration on a per-event basis.

### **Actions Timeline**

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- **Jun 14, 2017:** Committee on Small Business and Entrepreneurship. Hearings held. Hearings printed: S.Hrg. 115-101.
- **Mar 7, 2017:** Introduced in Senate
- **Mar 7, 2017:** Read twice and referred to the Committee on Finance.