

## 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 | <b>Jun 21, 2017:</b> 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.