

HR 4796

Mobile Workforce State Income Tax Simplification Act of 2019

Congress: 116 (2019–2021, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Oct 22, 2019

Current Status: Referred to the Subcommittee on Antitrust, Commercial, and Administrative Law.

Latest Action: Referred to the Subcommittee on Antitrust, Commercial, and Administrative Law. (Nov 15, 2019)

Official Text: <https://www.congress.gov/bill/116th-congress/house-bill/4796>

Sponsor

Name: Rep. Steube, W. Gregory [R-FL-17]

Party: Republican • **State:** FL • **Chamber:** House

Cosponsors

No cosponsors are listed for this bill.

Committee Activity

Committee	Chamber	Activity	Date
Judiciary Committee	House	Referred to	Nov 15, 2019

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
116 S 4318	Related bill	Jul 27, 2020: Read twice and referred to the Committee on Finance.
116 HR 5674	Related bill	Feb 7, 2020: Referred to the Subcommittee on Antitrust, Commercial, and Administrative Law.
116 S 604	Identical bill	Feb 28, 2019: Read twice and referred to the Committee on Finance.

Mobile Workforce State Income Tax Simplification Act of 2019

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

- **Nov 15, 2019:** Referred to the Subcommittee on Antitrust, Commercial, and Administrative Law.
- **Oct 22, 2019:** Introduced in House
- **Oct 22, 2019:** Referred to the House Committee on the Judiciary.