

S 604

Mobile Workforce State Income Tax Simplification Act of 2019

Congress: 116 (2019–2021, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Feb 28, 2019

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

Latest Action: Read twice and referred to the Committee on Finance. (Feb 28, 2019)

Official Text: <https://www.congress.gov/bill/116th-congress/senate-bill/604>

Sponsor

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

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

Cosponsors (38 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Baldwin, Tammy [D-WI]	D · WI		Feb 28, 2019
Sen. Barrasso, John [R-WY]	R · WY		Feb 28, 2019
Sen. Blumenthal, Richard [D-CT]	D · CT		Feb 28, 2019
Sen. Booker, Cory A. [D-NJ]	D · NJ		Feb 28, 2019
Sen. Brown, Sherrod [D-OH]	D · OH		Feb 28, 2019
Sen. Cantwell, Maria [D-WA]	D · WA		Feb 28, 2019
Sen. Collins, Susan M. [R-ME]	R · ME		Feb 28, 2019
Sen. Cortez Masto, Catherine [D-NV]	D · NV		Feb 28, 2019
Sen. Crapo, Mike [R-ID]	R · ID		Feb 28, 2019
Sen. Cruz, Ted [R-TX]	R · TX		Feb 28, 2019
Sen. Ernst, Joni [R-IA]	R · IA		Feb 28, 2019
Sen. Hassan, Margaret Wood [D-NH]	D · NH		Feb 28, 2019
Sen. Hoeven, John [R-ND]	R · ND		Feb 28, 2019
Sen. Hyde-Smith, Cindy [R-MS]	R · MS		Feb 28, 2019
Sen. Isakson, Johnny [R-GA]	R · GA		Feb 28, 2019
Sen. King, Angus S., Jr. [I-ME]	I · ME		Feb 28, 2019
Sen. Klobuchar, Amy [D-MN]	D · MN		Feb 28, 2019
Sen. Leahy, Patrick J. [D-VT]	D · VT		Feb 28, 2019
Sen. Lee, Mike [R-UT]	R · UT		Feb 28, 2019
Sen. Murphy, Christopher [D-CT]	D · CT		Feb 28, 2019
Sen. Murray, Patty [D-WA]	D · WA		Feb 28, 2019
Sen. Peters, Gary C. [D-MI]	D · MI		Feb 28, 2019
Sen. Portman, Rob [R-OH]	R · OH		Feb 28, 2019
Sen. Reed, Jack [D-RI]	D · RI		Feb 28, 2019
Sen. Risch, James E. [R-ID]	R · ID		Feb 28, 2019
Sen. Schatz, Brian [D-HI]	D · HI		Feb 28, 2019
Sen. Shaheen, Jeanne [D-NH]	D · NH		Feb 28, 2019
Sen. Tillis, Thomas [R-NC]	R · NC		Feb 28, 2019
Sen. Toomey, Patrick [R-PA]	R · PA		Feb 28, 2019
Sen. Van Hollen, Chris [D-MD]	D · MD		Feb 28, 2019
Sen. Whitehouse, Sheldon [D-RI]	D · RI		Feb 28, 2019
Sen. Wicker, Roger F. [R-MS]	R · MS		Feb 28, 2019
Sen. Boozman, John [R-AR]	R · AR		Mar 5, 2019
Sen. Capito, Shelley Moore [R-WV]	R · WV		Mar 5, 2019
Sen. Fischer, Deb [R-NE]	R · NE		May 16, 2019
Sen. Cardin, Benjamin L. [D-MD]	D · MD		Nov 6, 2019
Sen. Rosen, Jacky [D-NV]	D · NV		Dec 19, 2019
Sen. Rubio, Marco [R-FL]	R · FL		Mar 5, 2020

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Feb 28, 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 HR 4796	Identical bill	Nov 15, 2019: Referred to the Subcommittee on Antitrust, Commercial, and Administrative Law.

Summary (as of Feb 28, 2019)

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

- **Feb 28, 2019:** Introduced in Senate
- **Feb 28, 2019:** Read twice and referred to the Committee on Finance.